

other contact with prospective purchasers other than by use of the disclosure statement required by § 408 of this subtitle[.]; OR

(f) Fail to deliver any equipment, supplies, or product necessary to begin substantial operation of the business within 45 days of the delivery date stated in the contract unless the Commissioner or the court in a civil proceeding, other than an administrative appeal of this determination by the Commissioner, determines that this failure is due to conditions included in Section 2-615 of the Commercial Law Article of this Code[; or].

Article 81 - Revenue and Taxes

9E.

Whenever any property becomes wholly exempt from assessment and taxation, under any provision of this Code, any assessment placed upon said property and any taxes levied upon said assessment, for the taxable year next following the date upon which said property becomes exempt, shall be abated; provided, however, that the owner of said property shall file an application for said abatement with the supervisor of assessments of the counties or Baltimore City or the Director of the State Department of Assessments and Taxation, as the case may be, on or before THE September 1 [of] BEFORE the next date of finality.

48.

(a) Except in Baltimore City as to city taxes for which provision is made by subsection (e), all ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year; these taxes are overdue and in arrears on the first day of the succeeding October, and from and after this day of October 1 they shall bear interest (except for the City of Salisbury, as specified in subsection (g) of this section), except for Howard County, as specified in subsection (h) of this section and Anne Arundel County, as specified in subsection (i) of this [subsection] SECTION, at the rate of 2/3 of 1 percent for each month or fraction of a month until paid.

298.

(2) Persons who report by information returns pursuant to the laws of the United States shall verify or report such amounts when requested to do so by the Comptroller. The authority granted herein is extended to information from financial institutions, the provisions of [§ 225] § 1-302 of THE FINANCIAL INSTITUTIONS Article [11] to the contrary notwithstanding.

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