

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 33 - Election Code

26-13.

(h) (1) The provisions of this section, and the provisions of § 26-11 with respect to the filing of reports or statements, are mandatory and not directory. However, [a candidate] NO SANCTIONS may [not] be [disqualified] IMPOSED for failure to file a report or statement or to pay a late filing fee if the failure is found by a court of competent jurisdiction to be for just cause.

(2) IN ADDITION, UPON REQUEST OF THE PERSON REQUIRED TO FILE, A LATE FILING FEE MAY BE WAIVED FOR JUST CAUSE BY THE STATE ADMINISTRATOR OF ELECTION LAWS SUBJECT TO THE APPROVAL OF THE STATE ADMINISTRATIVE BOARD OF ELECTION LAWS.

(3) (I) THE DECISION OF THE STATE ADMINISTRATOR TO WAIVE OR NOT TO WAIVE A LATE FILING FEE SHALL BE IN WRITING AND SHALL SET FORTH THE CIRCUMSTANCES SURROUNDING THE LATE FILING AND THE REASONS FOR THE DECISION.

(II) THE DECISION TO WAIVE OR NOT TO WAIVE MAY BE MADE WITHOUT NOTICE OR HEARING ~~7-AND-THE-DECISION--IS NOT-REVIEWABLE.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 19, 1981. -

CHAPTER 808

(Senate Bill 991)

AN ACT concerning

Agricultural Transfer Tax

FOR the purpose of repealing the agricultural development tax; imposing a tax on the transfer of agricultural land under certain circumstances; providing for the calculation, administration, and collection of this tax; providing certain restrictions on local agricultural transfer taxes; and providing for the use of the proceeds of this tax and the tax on certain planned development lands.