

to the same organizations, under § 170 of the Internal Revenue Code; and

SECTION 2. AND BE IT FURTHER ENACTED, That Section 280(c)(12)(i)1. shall be applicable for all taxable years beginning after December 31, 1979, and Section 280(c)(12)(i)2. shall be applicable for all taxable years beginning after December 31, 1980.

SECTION 2 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved April 13, 1982.

CHAPTER 50

(House Bill 383)

AN ACT concerning

Income Tax - Service Charge for Dishonored Checks

FOR the purpose of imposing a service charge for dishonored checks remitted to the Comptroller in payment of taxes, interest, or penalty; providing certain conditions under which a service charge shall constitute a lien; and providing for the collection thereof.

BY adding to

Article 81 - Revenue and Taxes
Section 292
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

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

Article 81 - Revenue and Taxes

292.

IF ANY PERSON REMITS A CHECK TO THE COMPTROLLER FOR ANY TAX, INTEREST, OR PENALTY IMPOSED BY THIS SUBTITLE AND THE CHECK IS NOT HONORED BY THE BANK ON WHICH IT IS DRAWN, THE COMPTROLLER MAY IMPOSE A SERVICE CHARGE OF \$10 AGAINST THE PERSON UPON WHOM THE TAX, INTEREST, OR PENALTY IS IMPOSED. IF THE SERVICE CHARGE REMAINS UNPAID AFTER 25 DAYS FROM THE