

days from the date of billing, the person or persons liable for the payment of the tax is liable for the payment of an additional sum [equal to nine percent per annum] AS INTEREST, DETERMINED UNDER SECTION 204 OF THIS ARTICLE from the date of billing on such tax. For nonpayment of the tax and interest, the register of wills may cause suit to be instituted in the name of the State of Maryland through the Attorney General in any court of competent jurisdiction.

183.

In any case in which it is determined by the board that the decedent died domiciled in this State, interest and penalties, if otherwise imposed by law, for nonpayment of death taxes between the date of the agreement and of filing of the determination of the board as to domicile, may not exceed [nine percent per annum] A RATE DETERMINED UNDER SECTION 204 OF THIS ARTICLE.

204.

(A) FOR PURPOSES OF THIS ARTICLE, ARTICLE 56, § 137 AND ARTICLE 62A, THE APPLICABLE RATE OF INTEREST PER MONTH OR FRACTION OF A MONTH SHALL BE AS FOLLOWS:

(A) (1) FOR THE 6 MONTHS BEGINNING JULY 1, 1982, ONE-TWELFTH OF THE ADJUSTED ANNUAL RATE OF INTEREST ESTABLISHED BY THE SECRETARY OF THE TREASURY PURSUANT TO § 6621 OF THE INTERNAL REVENUE CODE OF 1954, AND IN EFFECT ON JULY 1, 1982.

(B) (2) FOR ALL MONTHS BEGINNING JANUARY 1, 1983, ONE-TWELFTH OF THE ADJUSTED ANNUAL RATE OF INTEREST ESTABLISHED BY THE SECRETARY OF THE TREASURY PURSUANT TO § 6621 OF THE INTERNAL REVENUE CODE OF 1954, AND IN EFFECT ON EACH RESPECTIVE JANUARY 1 FOR THE SUCCEEDING 12 MONTHS.

(B) HOWEVER, THE APPLICABLE RATE OF INTEREST MAY NOT BE IN EXCESS OF 1.25 PERCENT NOR BE LESS THAN 1 PERCENT.

306.

The Comptroller may grant a reasonable extension of time for filing income returns whenever in his judgment good cause exists and shall keep a record of every such extension. Except in case of a taxpayer who is abroad, no extension shall be granted for more than six months, and in no case for more than one year. In the event time for filing a return is extended, the taxpayer is hereby required to pay, as a part of the tax, an amount [equal to nine percent per annum] DETERMINED UNDER SECTION 204 OF THIS ARTICLE on the tax ultimately assessed from the time the return was due until the tax is actually paid to the Comptroller.

310.