

FOR the purpose of requiring certain new businesses in Garrett County to make advance payment towards the personal property tax; requiring the governing body of Garrett County to determine the amount to be paid; clarifying language; and generally relating to the advance payment of personal property taxes in Garrett County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 49C
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

49C.

(A) [In] THIS SECTION APPLIES TO THE FOLLOWING COUNTIES:

(1) GARRETT-; AND

(2) Washington. [County only, businesses that commence]

(B) IF A BUSINESS BEGINS doing business in the county after the date of finality for any particular year and [that do] DOES not own real property in the county, THE BUSINESS, TO ENSURE PAYMENT OF THE PERSONAL PROPERTY TAX, shall pay [a fee in an amount to be determined by the governing body of Washington County] to the local tax collector A FEE IN THE AMOUNT THAT THE GOVERNING BODY OF THE COUNTY DETERMINES.

(C) The [amount of the] fee [(paid by [a particular business]) shall be applied to the subsequent] THE TAXPAYER IS A CREDIT TOWARD THE county personal property tax [liability] of [that business] THE TAXPAYER.

(D) [If the amount so paid is less than] WHEN the PERSONAL PROPERTY tax [as] OF THE TAXPAYER IS finally determined, the taxpayer, AS APPROPRIATE:

(1) [shall be billed for the difference,] SHALL PAY THE REMAINING PERSONAL PROPERTY TAX DUE; OR

(2) [and if the amount so paid is greater than the tax as finally determined, the taxpayer shall be entitled to] MAY CLAIM a refund of the [difference] EXCESSIVE TAX PAID.