

Article 81 - Revenue and Taxes

424.

Each agency of this State shall cooperate with the [Gasoline Tax Division] MOTOR VEHICLE FUEL TAX DIVISION by making available to it, upon request, such records and information in its possession as may be of assistance in the administration and enforcement of this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 24, 1983.

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CHAPTER 370

(House Bill 189)

AN ACT concerning

Tangible Personal Property Reports - Late Filing Penalty

FOR the purpose of altering the penalty for failure to file certain annual reports within the time specified; providing that the Department of Assessments and Taxation may grant extensions of up to 60 days for filing an annual report; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 252  
Annotated Code of Maryland  
(1980 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

252.

Upon the failure of any person to file [any] THE ANNUAL report required by § 251 within the time therein specified the State Department of Assessments and Taxation may impose on such person a penalty of \$5.00, and in addition \$1.00 for each ten days or fractional part thereof during which such default shall continue, and a further penalty of \$10.00 if such default shall have continued for more than eighty days. FOR ANNUAL REPORTS DUE