

- (~~H~~) 1. 150 FOR CALENDAR YEAR 2006; OR
- (~~H~~) 2. ~~50~~ 100 FOR A CALENDAR YEAR BEGINNING AFTER DECEMBER 31, 2006; OR
- (~~9~~) (II) A LOWER THRESHOLD APPLIES FOR FEDERAL INCOME TAX PURPOSES.

(2) THE COMPTROLLER:

(I) SHALL ADOPT REGULATIONS TO PROVIDE A PROCESS FOR AN EMPLOYER OR PAYOR THAT IS REQUIRED TO SUBMIT STATEMENTS ON MAGNETIC MEDIA OR IN OTHER MACHINE-READABLE OR ELECTRONIC FORMAT UNDER PARAGRAPH (1) OF THIS SUBSECTION TO REQUEST A WAIVER FROM THE REQUIREMENT; AND

(II) MAY WAIVE THE REQUIREMENT THAT AN EMPLOYER OR PAYOR SUBMIT STATEMENTS ON MAGNETIC MEDIA OR IN OTHER MACHINE-READABLE OR ELECTRONIC FORMAT UNDER PARAGRAPH (1) OF THIS SUBSECTION IF THE COMPTROLLER DETERMINES THAT THE REQUIREMENT WILL RESULT IN UNDUE HARDSHIP TO THE EMPLOYER OR PAYOR.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Enacted April 7, 2006.

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**CHAPTER 38**

**(Senate Bill 97)**

AN ACT concerning

**Annual Curative Bill**

FOR the purpose of generally curing previous Acts of the General Assembly with possible title or other defects; authorizing the Prince George's County Board of License Commissioners to approve the transfer of one Class D beer and light wine license with an off-sale privilege from a certain alcoholic beverages district to another certain alcoholic beverages district for use on a certain premises; establishing that the Sheriff of Howard County has exclusive discretion to determine whether a probationary deputy sheriff has the qualifications and ability to serve in the position of a permanent nonprobationary employee; providing that a certain prohibition against destroying, damaging, or removing a tree, plant, or shrub in a cemetery does not prohibit certain care and maintenance activities; expanding the list of offenses for which a law enforcement agency making an arrest of a child enrolled in a public school system is required to notify the local superintendent to include certain offenses involving gang affiliation and certain arson offenses; repealing a certain exemption for certain expenditures related to removal, restoration, or remedial