

DRIVER'S EDUCATION INSTRUCTION ~~PURSUANT TO~~ UNDER A MANUFACTURER-SPONSORED DRIVER'S EDUCATION LOAN PROGRAM, ~~PROVIDED THAT THE LOAN PROGRAM IS~~ APPROVED BY THE ADMINISTRATION.

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

Approved April 25, 2006.

CHAPTER 134

(Senate Bill 484)

AN ACT concerning

Income Tax - Extensions for Filing Returns

FOR the purpose of altering the period for which the Comptroller may under certain circumstances extend the time for a corporation to file an income tax return; providing for the application of this Act; and generally relating to extensions for filing income tax returns.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-823

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

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

Article - Tax - General

10-823.

If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return:

(1) up to 6 months FOR AN INDIVIDUAL or, if an individual is out of the United States, up to 1 year; AND

(2) UP TO 7 MONTHS FOR A CORPORATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006, and shall be applicable to all taxable years beginning after December 31, 2005.

Approved April 25, 2006.