

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

Article 81 - Revenue and Taxes

48.

(a) Except in Baltimore City as to city taxes for which provision is made by subsection (e) of this section, all ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year. These taxes are overdue and in arrears on the first day of the succeeding October. After October 1, except for the jurisdictions as otherwise provided in [subsection (g) of] this section, these taxes shall bear interest at the rate of  $\frac{2}{3}$  of 1 percent for each month or fraction of a month until paid[, except as otherwise provided in this section].

(g) [(1)] Taxes overdue, in arrears, and payable to the City of Salisbury shall bear interest at the rate of 1 percent for each month or fraction of a month until paid.

[(2)] (H) Taxes overdue, in arrears, and payable to Howard County shall bear interest at the rate fixed by the County Council.

[(3)] (I) Taxes overdue, in arrears, and payable to Anne Arundel County shall bear interest at the rate fixed by the County Council.

[(4)] (J) Taxes overdue, in arrears, and payable to Baltimore County, shall bear interest at the rate fixed by the County Council.

[(5)] (K) Taxes overdue, in arrears, and payable to Pocomoke City, Ocean City, Berlin, or Snow Hill shall bear interest at a rate not to exceed  $1\frac{1}{2}$  percent for each month or fraction thereof, as fixed by the respective mayor and city council of each town.

[(h)] (L) Taxes overdue, in arrears, and payable to Harford County shall bear interest at the rate fixed by ordinance of the County Council of Harford County.

[(i)] (M) Taxes overdue, in arrears, and payable to Garrett County shall bear interest at the rate of 1 percent for each month, or fraction thereof, until paid.

[(j)] (N) (1) Taxes overdue, in arrears, and payable to Somerset County shall bear interest at the rate fixed by the county commissioners.

(2) The rate shall be established by January 15 of each year and shall be effective as of the beginning of the next fiscal year.