

waiver shall apply to nonreporting, underreporting of tax liabilities, or to the nonpayment of tax previously assessed, but shall extend only to penalties attributable to the taxes paid during the 30-day period for taxable years beginning prior to January 1, 1983. The terms and other conditions of such a program shall be determined by the Comptroller.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

CHAPTER 129

(Senate Bill 635)

AN ACT concerning

Garrett County - Alcoholic Beverages Licenses

FOR the purpose of allowing certain restaurants to serve alcoholic beverages on Sundays between certain hours in Garrett County subject to certain restrictions; altering the alcoholic beverages fee for restaurants serving alcoholic beverages on Sunday; providing that this Act is subject to the approval of the voters of Garrett County; and generally relating to serving alcoholic beverages on Sunday in Garrett County.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages
Section 98A
Annotated Code of Maryland
(1981 Replacement Volume and 1983 Supplement)

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

Article 2B - Alcoholic Beverages

98A.

(A) In Garrett County, notwithstanding any other provisions of this subtitle EXCEPT THE PROVISIONS OF SUBSECTION (B) OF THIS SECTION, and except on Sundays and New Year's Day, holders of any class licenses issued under this article may not sell alcoholic beverages between the hours of 2 a.m. and 6 a.m. on any day of the week or at any time on Sunday after 2 a.m. However, this section is subject to the provisions of § 89(j) of this article