

## CHAPTER 174

(House Bill 284)

AN ACT concerning

## State Property Tax - Delinquent Taxes

FOR the purpose of increasing the rate of interest due on delinquent State property taxes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 48(a)  
Annotated Code of Maryland  
(1980 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 81 - Revenue and Taxes

48.

(a) (1) 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.

(2) 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 2/3 of 1 percent for each month or fraction of a month until paid, except as otherwise provided in this section.

(3) EFFECTIVE WITH THE TAX YEAR BEGINNING JULY 1, 1984 AND THEREAFTER, THE STATE PORTION OF ANY PROPERTY TAXES WHICH ARE OVERDUE AND IN ARREARS SHALL BEAR INTEREST AT THE RATE OF 1 PERCENT FOR EACH MONTH OR FRACTION OF A MONTH UNTIL PAID.

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

Approved May 8, 1984.

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