

If by September 1 of any taxable year, the State Department of Assessments and Taxation has not notified the county commissioners or county council of any county, THE GOVERNMENTAL BODY OF ANY MUNICIPAL CORPORATION, or the mayor and city council of Baltimore of the assessment of any property which is subject to assessment under the provisions of § 13(b) of this article, the county commissioners or county council of any county, THE GOVERNMENTAL BODY OF ANY MUNICIPAL CORPORATION, and the mayor and city council of Baltimore, are hereby authorized to provide, by general resolution or ordinance, for the payment of tangible personal property taxes imposed by subsection (2) of § 8 of this article not in excess of an amount determined by applying the current rate to the assessment for the last preceding year for which such assessment is available. Notwithstanding any provision in this article to the contrary, estimated tax bills rendered on the basis of the assessment for the last preceding year for which such assessment is available shall be subject to such interest and penalties as have been established pursuant to subsections (a) and (b) of § 48 of this article. If the amount so paid is less than the tax as finally determined, the taxpayer shall be billed for the difference, and if the amount so paid is greater than the tax as finally determined, the taxpayer shall be refunded the difference, with interest. Any bill rendered for an additional amount as finally determined under the provisions of this section, if not paid within thirty days thereof, shall be subject to such interest and penalties as may be established by general resolution or ordinance of the county commissioners or county council of any county, THE GOVERNMENTAL BODY OF ANY MUNICIPAL CORPORATION, or the mayor and city council of Baltimore.

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

Approved May 8, 1984.

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CHAPTER 193

(House Bill 474)

AN ACT concerning

Frederick County - Hunting - Use of Artificial Lights

~~FOR--the--purpose--of--providing--that--in--Frederick--County--a--person--may--not--cast--artificial--light--from--a--vehicle--for--the--purpose--of--observing--or--photographing--wildlife--after--a--certain--time;--and--making--stylistic--changes--~~

FOR the purpose of exempting Frederick County from the provision of law that permits the casting of rays of artificial light from a vehicle for certain purposes until a certain time.