

Defined terms: "Collector" § 1-101
"County" § 1-101 "County property tax" § 1-101
"State property tax" § 1-101

4-103. STATE COLLECTOR IF VACANCY.

THE GOVERNOR SHALL APPOINT AN INDIVIDUAL TO COLLECT STATE TAXES UNTIL AN APPOINTMENT IS MADE UNDER § 4-101 OF THIS SUBTITLE IF:

(1) THE OFFICE OF COLLECTOR IS VACANT ON JANUARY 15;
OR

(2) THE BONDING REQUIREMENT OF § 4-102 OF THIS SUBTITLE IS NOT MET FOR 30 DAYS.

REVISOR'S NOTE: This section is new language substituted for former Art. 81, §§ 57, 58, and 59.

This language is substituted for the former provisions that provided for annual notice to the Governor of the existence of a qualified individual in each county to collect State taxes and for the appointment of a collector by the Governor in case of a vacancy. This obsolete procedure is replaced by specifically authorizing the Governor to designate an individual to collect State taxes whenever a collector's office is vacant on January 15 or the bonding requirement for State taxes is not met for 30 days. This procedure provides for an orderly flow of State tax revenues.

The General Assembly may wish to consider deleting this section as obsolete.

Defined term: "Collector" § 1-101

SUBTITLE 2. POWERS AND DUTIES OF COLLECTORS.

4-201. COLLECTION, RECEIPT, AND REMITTANCE OF TAXES.

(A) COLLECTION -- DUTIES.

EACH COLLECTOR SHALL COLLECT:

(1) FOR PROPERTY LISTED ON THE TAX ROLL, THE STATE AND COUNTY TAXES THAT ARE DUE AND ANY INTEREST AND PENALTIES ON THE PROPERTY TAX THAT IS DUE; AND

(2) ANY TAX ON PERSONAL PROPERTY IMPOSED BY § 10-210 OF THIS ARTICLE.

(B) COLLECTION -- POWER.