

EXCEPT AS OTHERWISE PROVIDED BY LAW, ON REQUEST OF A MUNICIPAL CORPORATION OR SPECIAL TAXING DISTRICT, A COLLECTOR MAY COLLECT MUNICIPAL CORPORATION OR SPECIAL TAXING DISTRICT TAXES.

(C) REMITTING OF LOCAL TAXES.

EXCEPT AS OTHERWISE PROVIDED BY LAW, THE COLLECTOR SHALL REMIT THE TAXES COLLECTED DURING ANY MONTH, AND INTEREST OR PENALTIES ON THE TAXES COLLECTED:

(1) FOR THE COUNTY, TO THE APPROPRIATE COUNTY OFFICIAL ON OR BEFORE THE 10TH DAY OF THE FOLLOWING MONTH;

(2) FOR A MUNICIPAL CORPORATION, TO THE APPROPRIATE MUNICIPAL CORPORATION OFFICIAL; AND

(3) FOR A SPECIAL DISTRICT, TO THE APPROPRIATE OFFICER OF THE DISTRICT.

REVISOR'S NOTE: Subsections (a)(1) and (c)(1) of this section are new language derived without substantive change from the first sentence of former Art. 81, § 51, as that sentence related to the duty to collect taxes and, as it related to the collection and remittance of taxes, § 60.

Subsection (a)(2) of this section is new language added to specify the duty of collectors to also collect any personal property tax imposed under § 10-210 of this article.

Subsection (b) of this section is new language added to clarify the authority of a collector under certain conditions to collect municipal corporation and special district taxes.

Subsection (c)(2) and (3) is new language added to specify the duty of collectors to remit taxes collected for other jurisdictions to the appropriate officials of those jurisdictions.

In subsection (a)(1) of this section, the introductory language "for property listed on the tax roll" is substituted for the former references to "as certified to him all State and county taxes levied or to be levied for the current year" and "tax rolls provided for in § 46 of this article, as well as certifications of assessments from the State Department of Assessments and Taxation, shall proceed to collect the taxes due thereon", for clarity and brevity.

Also in subsection (a)(1) of this section, the reference to each collector "receiving the tax rolls" is deleted as superfluous..