

Also in subsection (a)(1) of this section, the former reference to the taxes being "payable" is deleted as included in the reference to the property tax that is "due".

Also in subsection (a)(1) of this section, the former reference to the penalty or interest "imposed by law" is deleted as superfluous.

In the introductory language of subsection (c) of this section, the phrase "[e]xcept as otherwise provided by law" is added for clarity.

Also in the introductory language of subsection (c) of this section, the phrase "interest or penalties on the taxes collected" is added for accuracy.

In subsection (c)(1) of this section, the reference to the "appropriate county official" is substituted for the reference to the "county commissioners" to update an obsolete reference.

Also in subsection (c)(1) of this section, the former references to "city taxes" and "the Mayor and City Council of Baltimore" are deleted as included in the references to remitting "to the appropriate county".

The last two clauses of former Art. 81, § 60, which related to funds for education, are deleted as superfluous and duplicative of ED § 5-104(c).

As to the provisions regarding the deposit of State taxes, see § 4-202 of this subtitle.

Defined terms: "Collector" § 1-101  
"County" § 1-101 "Law" § 1-101  
"Municipal corporation" § 1-101 "Property" § 1-101  
"Property tax" § 1-101 "Tax roll" § 1-101

4-202. DEPOSIT OF STATE TAXES BY COLLECTOR.

(A) IN GENERAL.

THE COLLECTOR FOR EACH COUNTY:

(1) SHALL SUBMIT TO THE STATE TREASURER ON OR BEFORE THE 10TH DAY OF EACH MONTH:

(I) A STATEMENT OF THE STATE TAXES DEPOSITED;  
AND

(II) A CERTIFICATE FROM THE BANKING INSTITUTION SHOWING THE DEPOSIT; AND