

(2) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, ON OR BEFORE THE 10TH DAY OF THE MONTH AFTER THE DATE OF COLLECTION SHALL DEPOSIT STATE TAXES COLLECTED TO THE CREDIT OF THE STATE TREASURER IN A BANKING INSTITUTION THAT IS IN THE COUNTY AND THAT HAS BEEN DESIGNATED BY THE STATE TREASURER.

(B) SPECIAL PROVISION -- BALTIMORE CITY.

THE COLLECTOR FOR BALTIMORE CITY SHALL MAKE THE DEPOSITS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION ON A DAILY BASIS.

(C) ACTION IF FAILURE TO PERFORM DUTIES.

ON PROOF THAT SATISFIES THE GOVERNOR THAT A COLLECTOR HAS FAILED TO PERFORM A DUTY STATED IN THIS SECTION:

(1) THE GOVERNOR MAY REMOVE THE COLLECTOR FROM OFFICE; AND

(2) THE COMPTROLLER MAY SUE ON THE BOND OF THE DEFAULTING COLLECTOR.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language substituted for the first and second sentences of former Art. 81, § 54 to partially conform to the requirements imposed on the counties. The General Assembly may wish to consider that the current practices of the collectors vary from county to county. It might be appropriate to substitute for subsections (a) and (b) of this section a requirement that reports and deposits be made as agreed by each county and the Comptroller. In this context, the General Assembly may wish to consider why, statutorily, Baltimore City alone among the counties must make daily deposits.

Subsection (c) of this section is new language derived without substantive change from the third sentence of former Art. 81, § 54.

In the introductory language of subsection (c) of this section, the reference to "has failed to perform a duty stated in this section" is substituted for the former enumeration of duties, for brevity and clarity.

Defined terms: "Collector" § 1-101
"County" § 1-101

GENERAL REVISOR'S NOTE:

Former Art. 81, § 69, which provided that a successor collector may collect the taxes that his predecessor was entitled to collect, is deleted as superfluous.

SUBTITLE 3. MISCELLANEOUS PROVISION.