

4-301. OFFICIALS MAY EXAMINE RECORDS THAT RELATE TO STATE TAXES.

AT ANY TIME, THE COMPTROLLER, THE STATE TREASURER, OR AN INDIVIDUAL DESIGNATED IN WRITING BY EITHER OF THEM, MAY EXAMINE A COLLECTOR'S RECORDS ON STATE TAXES.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 55.

The phrase "[a]t any time" is substituted for the former references to "as often as he may deem proper" and whose books "shall always be open to such inspection", for clarity and brevity.

The reference to a collector's "records" is substituted for the former reference to a collector's "books", for clarity and to reflect modern methods of information storage.

The former references to a collector "in Baltimore City and in any county" are deleted as included in the defined term "collector".

Defined term: "Collector" § 1-101

SUBTITLE 4. ALLOWANCES FOR COLLECTION; ENFORCEMENT;
STATE REMEDIES.

4-401. ALLOWANCES FOR COLLECTION.

(A) LOCAL TAXES.

THE GOVERNING BODY OF A COUNTY, THE CHIEF ADMINISTRATIVE OFFICER IN MONTGOMERY COUNTY, OR THE SUPERVISOR IN BALTIMORE CITY FOR ANY LOCAL TAXES THAT ARE DUE, SHALL MAKE ALLOWANCES FOR:

- (1) INSOLVENCIES OR REMOVALS AS TO PERSONAL PROPERTY;
- (2) REFUNDS MADE UNDER LAW; OR
- (3) DECREASING OR ABATING ASSESSMENTS UNDER § 8-421 OF THIS ARTICLE.

(B) STATE TAXES.

ON CERTIFICATES BY THE GOVERNING BODY OF A COUNTY, THE CHIEF ADMINISTRATIVE OFFICER IN MONTGOMERY COUNTY, OR THE SUPERVISOR IN BALTIMORE CITY, THE COMPTROLLER, FOR ANY STATE TAXES THAT ARE DUE, SHALL MAKE ALLOWANCES FOR:

- (1) INSOLVENCIES AND REMOVALS AS TO PERSONAL PROPERTY;
- (2) REFUNDS MADE UNDER LAW; OR