

(A) THE COLLECTOR FOR EACH COUNTY SHALL:

(1) DEPOSIT STATE TAXES COLLECTED AT THE INTERVALS AND IN THE MANNER DESIGNATED BY THE COMPTROLLER; AND

(2) ON OR BEFORE THE 10TH DAY OF EACH MONTH, SUBMIT A REPORT TO THE COMPTROLLER OF STATE TAXES COLLECTED DURING THE PRIOR MONTH.

(B) A VIOLATION OF THIS SECTION BY A COLLECTOR IS SUBJECT TO THE PENALTIES IN ~~§§ 14-1017 AND 14-1018~~ §§ 14-1015 AND 14-1016 OF THIS ARTICLE.

4-403.

(a) In addition to any other remedy, if a collector fails to remit taxes as provided by §§ 4-201 and 4-202 of this title, the Comptroller may request the Attorney General to file suit against the collector and the bond of the collector.

(b) If suit is brought by the State, a county, or a municipal corporation as provided in subsection (a) of this section, the collector or surety has the right to a jury trial.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect February 1, 1986.

Approved May 28, 1985.

CHAPTER 612

(House Bill 362)

AN ACT concerning

Maryland Estate Tax - Payment - Extension of Time

FOR the purpose of authorizing the Comptroller to grant certain alternative payment schedules for the Maryland estate tax; requiring certain procedures and guidelines to be specified in a certain manner; providing for the appeal of a denial of alternative payment of the tax; making the alternative payment schedule not conditional on a certain federal estate tax payment extension; and generally relating to the payment of the Maryland estate tax.

BY repealing and reenacting, with amendments,

Article 62A - Maryland Estate Tax
Section 3