"personal property tax liability" is added to modify "fee", for clarity.

Also in subsection (a) of this section, the reference to the governing body "may authorize, by law" is substituted for the former reference to the governing body "determines", for clarity and consistency with similar provisions in this article.

Also in subsection (a) of this section, the language that the business begins doing business "after the date of finality for any particular year" is deleted as superfluous.

In subsection (b) of this section, the defined term "collector" is substituted for the former reference to "local tax collector", for clarity.

Former Art. 81, § 49C(d)(2) now appears in § 14-906 of this article.

Defined terms: "Collector" § 1-101
"County" § 1-101 "County property tax" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property tax" § 1-101 "Real property" § 1-101

10-208. RESERVED.

10-209. RESERVED.

PART III. PAYMENT OF TAX ON TANGIBLE PERSONAL PROPERTY.

10-210. SPECIAL PAYMENT OF ESTIMATED TAX -- TANGIBLE PERSONAL PROPERTY.

(A) PAYMENT AUTHORIZED.

IF ON OR BEFORE SEPTEMBER 1 OF A TAXABLE YEAR THE DEPARTMENT HAS NOT NOTIFIED A COUNTY OR MUNICIPAL CORPORATION OF ANY PERSONAL PROPERTY ASSESSMENT, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION MAY AUTHORIZE, BY LAW, THE PAYMENT OF ESTIMATED PROPERTY TAX UNDER SUBSECTION (B) OF THIS SECTION.

(B) CALCULATION OF PAYMENT.

(1) THE ESTIMATED PROPERTY TAX MAY NOT EXCEED THE AMOUNT CALCULATED BY APPLYING THE APPLICABLE CURRENT PROPERTY TAX RATE TO THE MOST RECENT ASSESSMENT OF THE PERSONAL PROPERTY.

(2) PAYMENT IS DUE 30 DAYS AFTER THE TAX BILL IS RECEIVED OR REASONABLY SHOULD HAVE BEEN RECEIVED OR AVAILABLE AND IF UNPAID IS SUBJECT TO INTEREST AND PENALTIES AS PROVIDED BY §§