

Chapter ___ of the Acts of 1987 (H.B. _____)(71r2025), and if Chapter ___ does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

CHAPTER 728

(House Bill 1288)

AN ACT concerning

Taxation - Procedures - Assessments

FOR the purpose of authorizing collectors of certain taxes to make tax assessments based on examinations or audits of returns; defining a certain term; providing for the codification of this Act; and making this Act contingent upon the passage of another Act.

BY adding to

Article 81 - Revenue and Taxes
Section 472 and 473 to be under the new subtitle "Tax Procedures"
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

TAX PROCEDURES

472.

IN THIS SUBTITLE, "TAX COLLECTOR":

(1) MEANS THE PERSON RESPONSIBLE FOR COLLECTING A TAX; AND

(2) INCLUDES:

(I) THE COMPTROLLER;