

(III) THE TOBACCO TAX; OR

(IV) THE USE TAX; OR

(2) AN ASSESSMENT OF ANY OTHER TAX UNDER THIS
SUBTITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent on the taking effect of 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 733

(House Bill 1294)

AN ACT concerning

Taxation - Procedures - Interest on Unpaid Tax

FOR the purpose of requiring interest on certain unpaid taxes; establishing the time interest begins; clarifying the time certain taxes are due; authorizing collectors of certain taxes to waive interest under certain conditions; 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 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