

IN THIS SUBTITLE, "TAX COLLECTOR":

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

(2) INCLUDES:

(I) THE COMPTROLLER;

(II) THE DEPARTMENT OF ASSESSMENTS AND TAXATION, WITH RESPECT TO THE FINANCIAL INSTITUTION TAX AND THE SAVINGS BANKS AND BUILDING, SAVINGS AND LOAN ASSOCIATIONS TAX;

(III) THE STATE ATHLETIC COMMISSION, WITH RESPECT TO THE BOXING, WRESTLING AND SPARRING TAX; AND

(IV) THE REGISTERS OF WILLS, WITH RESPECT TO:

1. THE INHERITANCE TAX; AND

2. THE TAX ON COMMISSIONS.

473.

(A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EXCEPT AS OTHERWISE PROVIDED IN §§ 1337, 1527, AND 170 OF THIS ARTICLE, IF A PERSON FAILS TO PAY A TAX UNDER THIS SUBTITLE ON OR BEFORE THE DATE THE TAX IS DUE, THE PERSON SHALL PAY INTEREST ON THE UNPAID TAX FROM THE DUE DATE TO THE DATE THE TAX IS PAID.

(B) THE DATE THE TAX IS DUE IS DETERMINED WITHOUT REGARD TO ANY EXTENSION OF TIME TO FILE A RETURN.

(C) FOR GOOD CAUSE SHOWN, THE COLLECTOR MAY WAIVE INTEREST ON UNPAID TAX.

SECTION 2. AND BE IT FURTHER ENACTED, That the publishers of the Annotated Code of Maryland, the Michie Company, shall number the § 472 created by this Act to be the first section of subtitle "Tax Procedures" of Article 81.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent upon 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.