

CHAPTER 734

(House Bill 1298)

AN ACT concerning

Taxation - Procedures - Surety Bonds

FOR the purpose of providing for the method of release of a surety on certain bonds within 60 days of written request; requiring notice of the surety's request for release and the requirement to file a substitute bond to the person who posted the bond; defining a certain term; providing for the codification of this Act; making this Act contingent upon the passage of another Act; and generally relating to release of a surety.

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;

(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: