

INDEX

	Chapter	Page
Calvert County Commissioners authorized to impose development impact fees.....	326	1895
	446	2171
Carroll County -		
Impact fees, authorized.....	108	536
Cecil County -		
Overdue water and sewer charges, interest rate increased.....	105	533
Overdue water and sewer service charges, penalty increased.....	106	534
Coal tax, amount, use distribution and expiration provisions amended.....	671	3118
Corporations, annual filing fees, share to Baltimore City and Counties.....	121	557
Deficiency of a tax as shown on the return, assessment by tax collector, provisions added....	728	3299
Excise Tax -		
Alcoholic beverages, payments to Baltimore City and Counties.....	121	556
Credit against payment to another state for new residents, provisions for.....	293	1257
Exemption on corporate vehicle transfers, provisions for determination by Motor Vehicle Administration.....	44	429
Failure to pay tax when due, penalty provisions added.....	125	823
Franchise Tax -		
Basis for computation by savings banks and building, savings and loan associations, provisions amended.....	582	2578
Distribution of revenues, calculations and certification, provisions altered.....	583	2579
Enforcement powers of the Assessments and Taxation Department, provisions added.....	555	2504
Estimated tax, filing and payment by savings banks and building, savings and loan associations, and basis for distribution to counties, provisions amended.....	581	2575
Federal savings banks included in definition of association for tax purposes.....	688	3220
Payments to Baltimore City and Counties.....	121	556
Refund payment provisions added.....	557	2507
Returns, requirements amended.....	712	3274
Fuel Tax -		
Combined road tax/fuel tax report permitted for certain motor carriers, provisions amended.....	198	982
Contraband petroleum products and conveyances, seizure and forfeiture provisions added.....	659	3080
Exemption and reimbursement provisions amended...	61	467
Increased; distribution and use provisions altered.....	291	1214