

REVISOR'S NOTE: This section is new language derived without substantive change from the third clause of former Art. 81, § 131(a), as that subsection required transmitting the amounts to the Comptroller.

The word "certify" is substituted for the former word "transmit", for clarity.

The former phrase "for collection and payment to the State Treasurer" is deleted as unnecessary in light of the administrative duties of the Comptroller under § 8-407 of this subtitle and Title 2 of this article.

The former references to dates in 1955 and before are deleted as obsolete.

Defined terms: "Comptroller" § 1-101
 "Department" § 1-101
 "Public service company" § 8-401
 "Public service company franchise tax" § 1-101

8-407. TAX BILLS.

ON OR BEFORE MAY 1 OF EACH YEAR, THE COMPTROLLER SHALL MAIL A TAX BILL TO EACH PUBLIC SERVICE COMPANY THAT THE DEPARTMENT CERTIFIES AS OWING THE PUBLIC SERVICE COMPANY FRANCHISE TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence and the third clause of the third sentence of former Art. 81, § 133.

The duty to mail a "tax bill" is substituted for the former references to the duties "to proceed to notify each taxpayer of the amount of State tax due ... by transmitting by mail ... on account of such State taxes", and to "mail all bills for taxes to which this section relates", for clarity and brevity.

The former reference to crediting amounts paid with a declaration of estimated tax is deleted as inaccurate since, under § 8-405 of this subtitle, the Department records the credit and reports the resulting amount to the Comptroller.

The requirement that the tax bill be mailed to "each public service company" is substituted for the former requirement that the tax bill be mailed to "the president, treasurer or other proper officer of the taxpayer".

The former reference to the "calendar year 1955 and ... thereafter" is deleted as obsolete.