

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.

Approved May 17, 1988.

CHAPTER 285

(Senate Bill 256)

AN ACT concerning

Tax Procedures - Notices and Oaths

FOR the purpose of providing uniform tax notice requirements for administrators and collectors of taxes under the Tax - General Article; specifying the effect of compliance with those requirements; requiring certain persons to sign certain documents that are required under Article 24 or the Tax - General Article to be under oath, on behalf of certain business entities; deleting duplicative oath-signing requirements for franchise taxes and motor fuel tax; clarifying language; and providing a delayed effective date for this Act.

BY adding to

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 1-105(d)
Annotated Code of Maryland
(1987 Replacement Volume and 1987 Supplement)
(As enacted by Chapter ____ (S.B. 2) of the Acts of the General Assembly of 1988)

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 1-202 and 8-209
Annotated Code of Maryland
(As enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 1988 and amended by Chapter ____ (S.B. 2) of the Acts of the General Assembly of 1988)

BY adding to

Article - Tax - General
Section 1-203(d)