

(3) design the returns and [other] forms that, on completion, provide the information required for the administration of [those] THE PUBLIC SERVICE COMPANY FRANCHISE TAX laws;

(4) collect [revenue from estimated] THE PUBLIC SERVICE FRANCHISE COMPANY tax [payments] REVENUE, INCLUDING PENALTIES AND INTEREST;

(5) pay [the] THAT revenue into the General Fund of the State[, and account for the revenue with the Comptroller]; and

(6) [(5) remit] CERTIFY to the Comptroller [any other] THAT revenue [derived from the public service company franchise tax].

SECTION 2. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall apply only to public service company franchise tax returns filed and taxes paid after December 31, 1988.

SECTION 3. AND BE IT FURTHER ENACTED, That the Comptroller shall continue to exercise the powers of a tax collector under Title 13 of the Tax - General Article necessary to collect any gross receipts taxes that were outstanding before the effective date of this Act.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.

Approved May 27, 1988.

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CHAPTER 569

(Senate Bill 258)

AN ACT concerning

Tax Procedures

FOR the purpose of providing for uniform applications of payments to tax, interest, and penalties under the Tax - General Article subject to compromise, abatement, or waiver and subject to certain regulations; altering provisions allowing disclosures of certain information relative to taxes under Article 24 and the Tax - General Article; stating the right of a tax collector to examine or audit certain tax returns,