

with respect to all taxes under the Tax - General Article; repealing a certain use immunity from the sales and use tax; extending a requirement for a notice and demand for tax return to all taxes under the Tax - General Article; deleting a requirement for a notice and demand for public service company franchise tax return to be mailed by certified mail; allowing tax collectors to compel return filing for all taxes and to take other action; authorizing assessments of tax in certain amounts and based on certain information or factors for noncompliance with notice and demand for return; extending a prohibition against the issuance of process to prohibit tax assessments or collections under the Tax - General Article; altering the jurisdiction of the Maryland Tax Court and certain orphans' courts; authorizing any tax collector to waive interest and penalties for reasonable cause and deleting duplicative provisions for specific taxes and penalties; altering the date on which interest is to be paid on certain refunds under the Tax - General Article; providing for a uniform interest rate for refunds; deleting a requirement for willful failure to file a tobacco tax return as an element in assessing certain penalties; adding a penalty in a certain amount for underestimation of public service company franchise tax; providing uniform penalties in certain amounts for persons who, with the intent to evade tax, file false returns or fail to file returns under the Tax - General Article; providing a uniform penalty in a certain amount for failure to comply with a notice and demand for a return; deleting a certain income tax lien fee; extending provisions for service charges for checks that are not honored to apply to payment of all taxes, penalties, and interest under the Tax - General Article; extending provisions for tax liens to all taxes under the Tax - General Article; providing that tax liens under the Tax - General Article have certain priority in a certain manner and are not effective under a certain circumstance; authorizing jeopardy assessments of all taxes under the Tax - General Article; allowing certain letters of credit as security for alcoholic beverage and tobacco taxes; prohibiting payment of tax refunds less than \$1; deleting duplicative provisions; clarifying language; providing for a delayed effective date for this Act; and generally relating to tax procedures under the Tax - General Article and certain provisions of Article 24.

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous
Provisions
Section 9-702(d)
Annotated Code of Maryland
(1987 Replacement Volume and 1987 Supplement)