(a) A person who sells or delivers beer into Garrett County shall pay the Garrett County beer tax authorized under [§ 5-102(b)] § 5-102(C)(1)(II) of this subtitle:

(1) to the county liquor control board before the person sells or delivers the beer for consumption in the county; and

(2) by a method other than by tax stamps and in the manner that the county liquor control board requires.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 5-304(a) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

7-110.

If the board of arbitrators determines that the decedent died domiciled in this State, interest and penalties, if otherwise imposed by law, for nonpayment of death taxes between the dates of the agreement and of filing of the determination of the board as to domicile, may not exceed a rate determined under [§ 13-601] § 13-604 of this article.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 7-110 of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

7-221.

(d) If, based on the certifications of the property owner and the report under subsection [(d)(2)] (C)(2) of this section, the register determines that a disqualifying event has not occurred, the register shall issue a certificate of nondisqualification, on the form and in the manner that the Comptroller determines.

(f) A grantee of the property and the successors or assigns of the grantee may rely conclusively on the certificate issued under subsection [(e)] (D) of this section.

DRAFTER'S NOTE:

Error: Erroneous cross-references in § 7-221(d) and (f) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.