

Acts of 1992, and Ch. 1, § 5, Acts of the First Special Session of 1992 enacted conflicting amendments to this provision. This validates the codification of § 16-204 in the 1992 Volume of the Business Regulation Article.

17-1808.

(a) (1) Except as otherwise provided in this section, an applicant for a trader's license shall pay to the clerk a license fee based on the value of the applicant's [stock in trade] STOCK-IN-TRADE.

(2) In a county other than Baltimore City and Cecil County, the license fee is:

(i) \$15, if the value of the applicant's [stock in trade] STOCK-IN-TRADE is not more than \$1,000;

(3) In Baltimore City and Cecil County, the license fee is:

(i) \$20, if the value of the applicant's [stock in trade] STOCK-IN-TRADE is not more than \$1,000;

(b) (2) In determining the value of an applicant's [stock in trade] STOCK-IN-TRADE, the clerk shall accept as prima facie evidence the values shown on the certification of the State Department of Assessments and Taxation required by § 17-302 of this title.

(c) Notwithstanding the provisions of this section, if the average value of the applicant's [stock in trade] STOCK-IN-TRADE is \$10,000 or less, a visually handicapped applicant who meets the standards of § 17-1806(b)(2) of this subtitle or Blind Industries shall pay to the clerk a license fee of only \$6.

DRAFTER'S NOTE:

Error: Omitted hyphens in § 17-1808(a)(1), (2)(i), (3)(i), (b)(2), and (c) of the Business Regulation Article.

Occurred: Ch. 4, Acts of 1992. Correction by the Michie Company in the 1992 Volume of the Business Regulation Article is validated by this Act.

17-1812.

(a) (1) If a trader disputes the value of the trader's [stock in trade] STOCK-IN-TRADE on which the license fee is based, the trader may submit in accordance with the Tax - Property Article an appeal to the State Department of Assessments and Taxation as to the value of the [stock in trade] STOCK-IN-TRADE.

(b) (1) If the State Department of Assessments and Taxation reduces the value of the [stock in trade] STOCK-IN-TRADE, resulting in a lower license fee, the licensed trader may get a refund of any excess amount paid by submitting to the clerk who issued the trader's license:

(i) a claim for the refund; and