

(1988 Volume and 1992 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

13-413.

(A) Interest [and], penalties, AND COLLECTION FEES shall be assessed and collected in the same manner as a tax.

(B) FOR PURPOSES OF THIS TITLE, COLLECTION FEES ASSESSED PURSUANT TO § 13-832 OF THIS TITLE SHALL BE CONSIDERED A PENALTY.

13-832.

(A) SUBJECT TO THE LIMITATION IN SUBSECTION (B) OF THIS SECTION, IF A TAX UNDER THIS ARTICLE IS REFERRED FOR COLLECTION TO AN INDEPENDENT AGENCY WITH WHICH THE COMPTROLLER HAS CONTRACTED FOR THE COLLECTION OF TAXES, IN ADDITION TO INTEREST AND PENALTIES REQUIRED TO BE ASSESSED UNDER THIS SUBTITLE THE ~~TAX COLLECTOR~~ COMPTROLLER SHALL ASSESS A COLLECTION FEE SUFFICIENT TO COVER ALL COLLECTION COSTS CHARGED BY THE AGENCY TO THE COMPTROLLER.

(B) THE COLLECTION FEE ASSESSED BY THE COMPTROLLER UNDER PARAGRAPH (A) OF THIS SECTION MAY NOT, AS A PERCENTAGE, EXCEED THE PERCENTAGE OF THE FEE CHARGED BY THE CENTRAL COLLECTION UNIT IN ACCORDANCE WITH § 3-304(A)(2) OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

~~(B)~~ (C) FOR REASONABLE CAUSE, THE COMPTROLLER MAY WAIVE OR REDUCE A COLLECTION FEE ASSESSED UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993 and shall be applicable to all payments received by a collection agency on or after July 1, 1993.

Approved April 26, 1993.

CHAPTER 81

(Senate Bill 91)

AN ACT concerning

State Archives Fund

FOR the purpose of authorizing the State Archives Fund to receive public grants and private contributions; authorizing the State Archives to use the Fund for the general dissemination of archival materials; authorizing the Hall of Records Commission to create an Archives Endowment Account under certain circumstances; specifying