

(2) THE UNDERESTIMATION IS OF THE COUNTY INCOME TAX ONLY.

13-702.

(A) [A] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A tax collector shall assess a penalty not exceeding 25% of the amount underestimated, if a person who is required to estimate and pay financial institution franchise tax, public service company franchise tax, or income tax under § 8-210(b), § 8-405(b), or § 10-902 of this article:

(1) fails to pay an installment when due; or

(2) estimates a tax that is:

(i) less than 90% of the tax required to be shown on the return for the current taxable year; and

(ii) less than the tax paid for the prior taxable year, REDUCED BY THE CREDIT ALLOWED UNDER § 10-703 OF THIS ARTICLE.

(B) A PENALTY MAY NOT BE ASSESSED ON THE UNDERESTIMATION OF INDIVIDUAL INCOME TAX IF:

(1) AT LEAST 90% OF THE INDIVIDUAL'S TAXABLE INCOME IS ALSO TAXABLE BY ANOTHER STATE; AND

(2) THE UNDERESTIMATION IS OF THE COUNTY INCOME TAX ONLY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1994 *and shall be applicable to all tax years beginning after December 31, 1993.*

Approved May 26, 1994.

**CHAPTER 579**

**(House Bill 653)**

AN ACT concerning

**District Court – Appeals from Pretrial Dismissals**

FOR the purpose of authorizing the State to appeal from pretrial dismissals of charging documents in criminal cases in the District Court; providing that the appeal shall be to the circuit court solely for the purpose of reviewing the judgment of the District Court; providing that the appeal shall be heard on the record made in the District Court; and making stylistic changes.

BY renumbering:

Article – Courts and Judicial Proceedings

Section 12-401(b), (c), (d), and (e), respectively

to be Section 12-401(d), (e), (f), and (g), respectively