

(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.

(B) A TAX COLLECTOR MAY NOT ASSESS A PENALTY ON UNPAID INDIVIDUAL INCOME TAX UNDER SUBSECTION (A) OF THIS SECTION IF THE AMOUNT OF UNPAID INCOME TAX IS LESS THAN ONE-HALF THE AMOUNT SPECIFIED IN § 6654(E)(1) OF THE INTERNAL REVENUE CODE.

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

Approved May 26, 1994.

CHAPTER 661

(House Bill 1324)

AN ACT concerning

State Mandates on Local Government

FOR the purpose of repealing or modifying certain provisions of the Annotated Code of Maryland relating to State imposed mandates on county and municipal governments by: repealing certain provisions concerning the regulation or sale of alcoholic beverages in select political subdivisions; modifying certain requirements relating to the filing of certain documents by municipal corporations; repealing certain provisions applicable to or affecting municipal corporations only in certain counties; repealing a certain restriction on municipal corporations concerning certain discrimination in municipal elections and government; requiring, subject to a certain exception, a uniform provision concerning the obligation of counties to publish and make available certain financial information; modifying and limiting requirements concerning counties' obligation to compensate for certain destroyed or damaged animals; modifying provisions relating to revenues from the sale of dog licenses; providing a uniform amount over which certain counties must seek competitive bids for certain contracts and modifying related requirements concerning the need for bonds; deleting obsolete or unnecessary provisions relating to the compensation of county commissioners; deleting obsolete requirements concerning minimum financial support for fire companies in a single county; repealing an obsolete provision and unconstitutional provision concerning single subdivisions in the zoning and planning law; repealing or modifying certain provisions relating to county boards of education personnel, procurement, or education matters; repealing obsolete requirements relating to asbestos inspections in public schools; modifying a requirement concerning the minimum frequency that