

- (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.

DRAFTER'S NOTE:

Error: Incomplete cross-reference in § 13-602(a) of the Tax - General Article.

Occurred: As a result of Chs. 578 and 660, Acts of 1994. Correction by the Michie Company in the 1994 Cumulative Supplement of the Tax - General Article is validated by this Act.

13-702.

(a) Except as provided in subsections (b) and (c) 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.

DRAFTER'S NOTE:

Error: Incomplete cross-reference in § 13-702(a) of the Tax - General Article.

Occurred: As a result of Chs. 578 and 660, Acts of 1994. Correction by the Michie Company in the 1994 Cumulative Supplement of the Tax - General Article is validated by this Act.

Article - Tax - Property

2-105.

(e) The classifications and salaries of supervisors shall be set in accordance with the provisions of Division I of the State Personnel AND PENSIONS Article.