

(i) in the case of a single debtor that has a place of business in the State and in the case of multiple debtors all of whom have a principal place of business in the same county in the State, the rate set by the county in which the debtors' principal place of business in the State is located;

(ii) in the case of a single debtor that has no place of business in the State but resides in the State and in the case of multiple debtors none of whom has a principal place of business in the State but all of whom reside in the same county in the State, the rate set by the county in which the debtors reside; and

(iii) in the case of a single debtor that has no place of business in the State and does not reside in the State and in the case of multiple debtors not covered under subparagraph (i) or (ii) of this paragraph, \$1.65.

(2) The Department shall collect the recordation tax when the security agreement is filed.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1996.

Approved April 30, 1996.

CHAPTER 182

(House Bill 99)

AN ACT concerning

Taxes - Appeals - Procedures

FOR the purpose of authorizing the Comptroller or the Comptroller's designee to issue an order decreasing or abating certain assessments under certain conditions; requiring the order to state the reasons for the action; providing for the applicability of this Act; and generally relating to appeals procedures for tax assessments.

BY adding to

Article - Tax - General

Section 13-509

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

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

Article - Tax - General

13-509.

(A) NOTWITHSTANDING A PERSON'S FAILURE TO FILE A TIMELY APPLICATION FOR REVISION OR CLAIM FOR REFUND OF AN ASSESSMENT OF THE