

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1997.

Approved May 8, 1997.

CHAPTER 341

(Senate Bill 262)

AN ACT concerning

Property Tax – Tax Sales – De Minimis Tax

FOR the purpose of altering a provision allowing a property tax collector to withhold property from tax sale when the total taxes on the property amount to less than a certain amount.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 14-811

Annotated Code of Maryland

(1994 Replacement Volume and 1996 Supplement)

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

Article – Tax – Property

14-811.

The collector may withhold from sale any property, when the total taxes on the property, including interest and penalties, amount to less than [\$15] \$100 in any 1 year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997.

Approved May 8, 1997.

CHAPTER 342

(Senate Bill 272)

AN ACT concerning

Baltimore City – Property Tax Sales – Taxes Due after Sale – Payment and Reimbursement

FOR the purpose of clarifying that, in Baltimore City, on or after a certain date each year certain persons may pay the property tax, interest, and penalties on property that