

**DRAFTER'S NOTE:**

Error: Incorrect word usage in § 11-104(c)(2)(i)2.L. through W. of the Tax - General Article and typographical error in § 11-104(c)(2)(i)2.R. of the Tax - General Article.

Occurred: Ch. 254, Acts of 1993.

**Article - Tax - Property**

4-402.

If a collector fails to remit taxes or the [interest] INTEREST, penalty, and service charges on the taxes, to the State or the county as provided under this title, the collector shall be charged interest at the rate of 6% a year on all taxes, interest, penalties, and service charges not paid to the State or county from the time they are due.

**DRAFTER'S NOTE:**

Error: Omitted punctuation in § 4-402 of the Tax - Property Article.

Occurred: Ch. 97, Acts of 1996.

7-208.

(c) Except as provided in subsections (d) and (e) of this section, after a disabled veteran dies, the surviving spouse shall receive a disabled veteran's property tax exemption:

(1) for the dwelling house that was formerly owned by the disabled veteran:

(i) [1. for dwelling houses located in counties except Baltimore City,] if the dwelling house received an exemption under this section [before July 1, 1969];

[2. for dwelling houses located in Baltimore City, if the dwelling house received an exemption under this section;] and

**DRAFTER'S NOTE:**

Error: Erroneous recodification of § 7-208(c)(1)(i) of the Tax - Property Article.

Occurred: Ch. 8, Acts of 1985.

9-227.

(a) (1) Except as provided in paragraph (2) of this subsection, the governing body of a county or municipal corporation may grant, by law, a property tax credit for up to 100% of the county OR MUNICIPAL property tax imposed on business personal property that is computer software.

(2) A credit against the county OR MUNICIPAL property tax may not be granted for personal property already exempt from taxation under § 7-238(b) of this article.