

(2) In this subsection "Board" means the Board of License Commissioners.

(3) An applicant for a renewal of a license issued by the Board shall pay an additional renewal application fee of \$35 TO THE LOCAL COLLECTING AGENT.

(4) The Board may not renew an alcoholic beverages license until the licensee has presented the Board with a certificate of receipt from the County Finance Office that shows that there are not unpaid taxes on the merchandise, fixtures, and stock of the applicant due to the County or State.

15-111.

(c) (1) The Board of License Commissioners shall[:

(1) Collect the license fees; and

(2) Issue] ISSUE licenses for which provision is made in this article.

(2) THE DIRECTOR OF FINANCE SHALL COLLECT THE LICENSE FEES FOR WHICH PROVISION IS MADE IN THIS ARTICLE.

16-507.

(x) In Wicomico County the Board of License Commissioners may impose a fine of not more than \$2,000 PAYABLE TO THE LOCAL COLLECTING AGENT or suspend a license or both fine and suspend for any violation that is cause for suspension under the alcoholic beverage laws affecting Wicomico County.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1999.

Approved April 13, 1999.

CHAPTER 117

(House Bill 177)

AN ACT concerning

Holocaust Victims - Inheritance Tax and Income Tax - Insurance Policies

FOR the purpose of excluding from the inheritance tax certain assets or compensation for certain assets of Holocaust victims that were seized, misappropriated, or lost due to the actions or policies of Nazi Germany and certain payments or distributions to Holocaust victims or their spouses or descendants; providing a subtraction modification under the Maryland individual income tax for certain amounts included in federal adjusted gross income for income related to certain assets of Holocaust victims that were seized, misappropriated, or lost due to the actions or policies of Nazi Germany and for certain payments or distributions to Holocaust victims or their spouses or descendants; requiring the Insurance Commissioner to arrange for a certain toll-free telephone number to assist