

acknowledgment of the instrument or in a certain affidavit; prohibiting certain instruments of writing from being recorded unless a certain part of the total payment is paid to the clerk of the circuit court or the Department of Assessments and Taxation; requiring the clerks and the Department of Assessments and Taxation to collect the amounts and pay over those amounts to the Comptroller; providing that amounts collected and paid over are deemed paid to the Comptroller on behalf of the transferor; providing that certain persons are not liable for certain amounts collected and paid over to the Comptroller under this Act; altering certain due dates for the filing of a sales and use tax return; altering certain limitations on certain authority of the Comptroller and the Department of Assessments and Taxation to require unpaid tax liability to be paid in funds that are immediately available; providing that certain tax information may be disclosed to certain license issuing authorities of the State required by law to verify certain tax compliance before renewing a license or permit; altering the circumstances under which a tax collector is required to assess certain interest and penalty for failure to pay certain estimated taxes; providing for withholding of a certain part of the contract price under certain contracts with certain contractors that do not maintain a regular place of business in the State, pending certain tax compliance verification; authorizing the Comptroller to request certain information and assistance from financial institutions to enable the Comptroller to enforce the tax laws of the State; requiring a financial institution that receives a request from the Comptroller to submit a certain report to the Comptroller regarding certain persons whose property is subject to a tax lien; prohibiting certain disclosure to certain persons of certain information and related to certain requests by the Comptroller to a financial institution; requiring the Comptroller to give certain notice of a tax lien to certain financial institutions; requiring a financial institution under certain circumstances to seize and attach certain accounts of certain persons whose property is subject to a tax lien; authorizing a financial institution to assess a certain fee against certain accounts or obligors under certain circumstances; providing that a financial institution may not be held liable for certain actions under certain circumstances; authorizing the Comptroller to send a certain notice to certain obligors under certain circumstances; authorizing certain persons to challenge certain actions of the Comptroller in a certain manner under certain circumstances; requiring a financial institution under certain circumstances to pay to the Comptroller within a certain period of receiving a certain notice certain amounts in the accounts of certain persons whose property is subject to a tax lien; providing that a tax lien for certain taxes extends to and covers certain salary, wages, or other compensation for personal services; requiring the Comptroller to adopt certain regulations; making the provisions of this Act severable; providing for the effective dates and applicability of this Act; and generally relating to the financing of State and local governments for certain fiscal years.

BY repealing and reenacting, with amendments,

Article 2B – Alcoholic Beverages

Section 2-101(b)(6)

Annotated Code of Maryland