

In subsection (c)(1) of this section, the phrase “[e]xcept as provided in paragraph (2) of this subsection” is added for clarity.

Also in subsection (c)(1) of this section, the reference to “property subject to this section” is substituted for the former reference to “such property” for clarity.

Also in subsection (c)(1) of this section, the reference to the person “ceas[ing] to be” a person in emergency management service or person suffering injury or damage is substituted for the former reference to “after the termination of being in such category” for clarity.

In subsection (c)(2) of this section, the former phrase “now or hereafter” provided by State law is deleted as surplusage.

In subsection (d) of this section, the former reference to bearing interest “until paid” is deleted as surplusage.

Defined terms: “Court” § 14-201

“Person” § 1-101

“Person in emergency management service” § 14-201

“Person suffering injury or damage” § 14-201

14-217. INCOME TAXES.

(A) DEFERRAL OF TAX DUE.

(1) IF A PERSON'S ABILITY TO PAY INCOME TAX IS MATERIALLY IMPAIRED BECAUSE THE PERSON IS A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE, THE COLLECTION OF INCOME TAX FROM THAT PERSON THAT WAS DUE BEFORE THE PERSON BECAME, OR THAT FALLS DUE DURING THE PERIOD THAT THE PERSON IS, A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE SHALL BE DEFERRED FOR A PERIOD NOT EXCEEDING 6 MONTHS AFTER THE PERSON CEASED TO BE A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE.

(2) IF THE COLLECTION OF INCOME TAXES IS DEFERRED UNDER THIS SECTION, THE RUNNING OF A STATUTE OF LIMITATIONS AGAINST THE COLLECTION OF THOSE TAXES IS SUSPENDED FOR A PERIOD OF 9 MONTHS AFTER THE PERSON CEASED TO BE A PERSON IN EMERGENCY MANAGEMENT SERVICE OR PERSON SUFFERING INJURY OR DAMAGE.

(B) INTEREST AND PENALTIES.

(1) INTEREST ON THE AMOUNT OF TAX DUE AND UNPAID DOES NOT ACCRUE DURING THE PERIOD THAT THE COLLECTION OF THE TAX IS DEFERRED UNDER THIS SECTION.

(2) A PENALTY FOR NONPAYMENT OF TAX DOES NOT ACCRUE DURING THE PERIOD THAT THE COLLECTION OF TAX IS DEFERRED UNDER THIS SECTION.