

(2) The initial penalty under paragraph (1) of this subsection may not be more than \$500 or less than:

- (i) \$30 if 1 to 15 days late;
- (ii) \$40 if 16 to 30 days late; or
- (iii) \$50 if over 30 days late.

(b) The Department may abate or reduce the tax penalty under subsection (a) of this section when good cause is shown.

(c) [If a person submits a request on or before April 15 of the year in which the report is due, the] THE Department may extend [for a period not exceeding 60 days] the date for submitting the report UNTIL JUNE 15 OF THE YEAR IN WHICH THE REPORT IS DUE IF A PERSON SUBMITS A REQUEST:

- (1) ELECTRONICALLY ON OR BEFORE APRIL 15 OF THE YEAR IN WHICH THE REPORT IS DUE; OR
- (2) BY PAPER DOCUMENT ON OR BEFORE MARCH 15 OF THE YEAR IN WHICH THE REPORT IS DUE.

(D) (1) ANY EXTENSION REQUEST SUBMITTED BY PAPER DOCUMENT MUST BE ACCOMPANIED BY THE FEE SPECIFIED IN § 1-203 OF THE CORPORATIONS AND ASSOCIATIONS ARTICLE.

(2) EXTENSIONS ARE NOT ACCEPTED BY FACSIMILE.

Article - Transportation

13-939.1.

NOTWITHSTANDING ANY OTHER PROVISION OF THIS SUBTITLE, FOR A RENTAL VEHICLE AS DEFINED IN § 11-178 OF THIS ARTICLE, THE ANNUAL REGISTRATION FEE IS:

(1) FOR A CLASS A (PASSENGER) VEHICLE WITH A MANUFACTURER'S SHIPPING WEIGHT OF:

- (I) 3,700 POUNDS OR LESS - \$27.00; AND
- (II) MORE THAN 3,700 POUNDS - \$40.50;

(2) FOR A CLASS E (TRUCK) VEHICLE WITH A MANUFACTURER'S RATED CAPACITY OF 3/4 TON OR LESS AND A MAXIMUM GROSS VEHICLE WEIGHT OF 7,000 POUNDS OR LESS - \$33.75;

(3) NOTWITHSTANDING ITEM (2) OF THIS SECTION, FOR A CLASS E (TRUCK) VEHICLE:

<u>WITH MAXIMUM GROSS WEIGHT</u>	<u>FEE (PER 1,000 POUNDS</u>
<u>LIMIT (IN POUNDS)</u>	<u>OR FRACTION THEREOF)</u>