

(2) THESE PAPERS AND DOCUMENTS SHALL BE AVAILABLE FOR INSPECTION ON REQUEST.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2007.

Approved by the Governor, May 8, 2007.

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## CHAPTER 475

(House Bill 1347)

AN ACT concerning

### Public Service Company Franchise Tax – Returns and Collection

FOR the purpose of requiring the tax collector to assess certain public service company franchise tax that results from certain federal adjustments under certain circumstances; authorizing certain penalties for willful failure to file a public service company franchise tax return under certain circumstances; authorizing the penalty of perjury for the willful filing of a false public service company franchise tax return; establishing certain time limits for the assessment of public service company franchise tax under certain circumstances; and generally relating to the public service company franchise tax.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 13–409, 13–1002, and 13–1101

Annotated Code of Maryland

(2004 Replacement Volume and 2006 Supplement)

BY adding to

Article – Tax – General

Section 13–1001(f)

Annotated Code of Maryland

(2004 Replacement Volume and 2006 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

### Article – Tax – General