

to assess interest and penalties under certain circumstances for a certain taxable year; ~~requiring the Comptroller to adopt regulations to exempt from a certain rate increase certain sales related to contracts entered into prior to a certain date; stating the intent of the General Assembly that certain general fund appropriations for certain purposes be included in the State budget for certain fiscal years under certain circumstances; stating the intent of the General Assembly that certain distributions of certain revenues continue for certain fiscal years under certain circumstances; stating the intent of the General Assembly that certain corporate income tax revenues be distributed to the Higher Education Investment Fund beginning in a certain fiscal year under certain circumstances; requiring the Comptroller to submit certain reports to the Governor and General Assembly;~~ defining certain terms; repealing certain obsolete provisions of law; providing for the effective dates and application of this Act; providing for the termination of certain provisions of this Act; and generally relating to Maryland taxes and revenues.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 2-106(c)(3) and (d)(3), 10-207(r), ~~and 10-908(d) 10-908(d), and 12-303(b)~~

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 2-106(f), ~~2-202, 2-614, 2-615, 2-1103, 2-1303, 4-105(b), 10-101(c)(1)(i), 10-102.1(d)(1), 10-105, 10-210.1(b)(3), 10-211, 10-402(c)(2)(vi) and (vii), 10-601, 10-704, 10-804(e)(3)(ii) and (iii), 10-908(e) and (f), 10-912(c), 11-101(m) 11-101(c)(2) and (m), 10-811, 11-104(a) and (b), 11-105, 11-219, 11-226, 11-228, 11-301, 11-302, 11-402, 11-601(b)(1), 12-101(c), 12-105(a) 12-105, and 12-303(b) 12-201(a), 12-202, and 12-302(a) 11-105, and 11-219~~

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

BY adding to

Article – Tax – General

~~Section 2-613.1, 10-402.1, and 10-726~~

~~Section 2-613.1, 2-1302.2, 4-102(d), 4-105(a-1), 10-110, 10-804.1, 11-101(c-1) and (c-2), 12-101(b-1) and (b-2)~~

Section 2-613.1, 10-110, 10-804.1, and 11-101(c-1)

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

BY repealing and reenacting, with amendments,