

~~(2) estimates a tax that is less than [45%] 90% of the tax required to be shown on the return for the current taxable year.~~

~~13-702.~~

~~(e) A tax collector shall assess a penalty not exceeding 25% of the amount underestimated, if a person who is required to estimate and pay LONG-DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX OR public service company franchise tax under § 8-404(b) OR § 8-504(B) of this article:~~

~~(1) fails to pay an installment when due; or~~

~~(2) estimates a tax that is less than [45%] 90% of the tax required to be shown on the return for the current taxable year.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That in the State budget for the fiscal year that begins July 1, 1992, the Governor shall appropriate funds in the amount of \$16 million for the Developmental Disabilities Administration to fund the following:~~

~~(1) \$10 million for the Maryland Community Supported Living Arrangements Program and for day programs, including supported employment, for persons on the waiting list;~~

~~(2) \$1 million for day programs, including supported employment, for transitioning students who need Developmental Disabilities Administration adult services in Fiscal Year 1993; and~~

~~(3) \$4 million to fund the Developmental Disabilities Administration's deficit for existing community programs.~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991 and shall be applicable to all calendar years beginning after December 31, 1991.~~

~~11-221.~~

~~(a) The sales and use tax does not apply to:~~

~~(1) a sale of an admission by a person whose gross receipts from the sale are subject to the admissions and amusement tax;~~

~~[(2) a sale of cigarettes on which the tobacco tax is paid;]~~

~~[(3)] (2) a sale of a communication service rendered by a person whose charge for a communication service is or would be subject to the federal excise tax as described in § 4251 of the Internal Revenue Code in effect on July 1, 1979;~~

~~[(4)] (3) a sale of a motor fuel that is subject to the motor fuel tax or the motor carrier tax;~~

~~[(5)] (4) except for a rental, a sale of a motor vehicle, other than a house or office trailer, that is subject to the motor vehicle excise tax under § 13-809 or § 13-811 of the Transportation Article;~~