

public service company franchise tax with respect to long distance telecommunications to be added to and disclosed as an element of the company's charge for the service; generally relating to the public service company franchise tax; altering certain definitions in order to specify the qualifications for participation in the State property tax relief program for renters; altering certain permit and license fees under the alcoholic beverages laws; establishing a wine wholesaler's license under the alcoholic beverages laws; repealing certain licenses under the alcoholic beverages laws; imposing an application fee and a renewal fee for certain licenses under the alcoholic beverages laws; altering the fee for the transfer of certain licenses under the alcoholic beverages laws; altering the calculation of a certain credit allowed to a person who timely files a sales and use tax return; requiring an applicant for the issuance or renewal of certain licenses or permits to certify to the issuing authority that the applicant has paid certain moneys owed to the State; altering certain license fees under the tobacco licensing laws; imposing an application fee and a renewal fee for certain licenses under the tobacco licensing laws; requiring a bidder or offeror for certain State procurement contracts to certify to the procurement officer that the bidder or offeror has paid certain moneys owed to the State and in certain circumstances that the bidder or offeror possesses a valid sales and use tax license; requiring a procuring unit for certain State procurement contracts prior to the award of the contract to verify certain information regarding payment of certain moneys owed to the State and in certain circumstances regarding possession of a valid sales and use tax license; authorizing the Board of Public Works to waive certain tax clearance requirements for State procurements under certain circumstances; repealing a provision allowing direct payment permits that authorize certain vendors to make direct payment of sales and use tax due on purchases by the vendor; altering the administration of the resale exemption under the sales and use tax for cash sales of less than a certain amount; altering certain due dates for the filing of sales and use tax returns and the payment of sales and use tax to the Comptroller; authorizing the Comptroller and the Department of Assessments and Taxation, subject to the approval of the Treasurer, to provide by regulation for the payment of certain taxes in funds that are immediately available to the State; providing for the assessment of interest and penalties on certain amounts not paid when due with immediately available funds; authorizing the Comptroller, subject to the approval of the Treasurer, to provide by regulation for the payment of certain delinquent taxes in funds that are immediately available to the State; authorizing the Comptroller to compute the sales and use tax by using certain sampling auditing methods under certain circumstances; altering the calculation of the annual interest rate that the Comptroller sets for taxes owed to the State; altering the service charge that a tax collector assesses for payment of taxes by a bad check; allowing nonresidents a subtraction modification for Maryland income tax purposes under certain circumstances for certain wages earned in this State; providing for the proration by nonresidents of certain subtraction modifications and deductions used to determine Maryland taxable income; providing for the proration by part-year residents of certain addition and subtraction modifications and deductions used to determine Maryland taxable income; clarifying that a certain credit against the State income tax for tax on income paid to another state is applicable only to state tax on income paid to