

**HB0396/395662/1**

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 396  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in lines 4, 13, and 15, in each instance, strike “an” and substitute “a voluntary”; in line 7, after “tax;” insert “specifying the circumstances under which the governing body of a county or municipal corporation may authorize advance payment or an installment payment schedule for certain property taxes; authorizing the governing body of a county or municipal corporation to authorize, by law, the payment of certain fees or other charges that are also included on a certain property tax bill through an installment payment schedule authorized under this Act;”; and in line 13, after “schedule;” insert “authorizing a taxpayer to elect to pay certain property tax due on real property through an installment payment schedule authorized under this Act; providing that the failure to make a certain installment payment may not be considered to be a failure to pay the property tax when due except under certain circumstances;”.

AMENDMENT NO. 2

On page 2, in line 30, strike “The” and substitute “**SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE**”.

On page 3, in line 3, strike “**IN**” and substitute “**SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION AND IN**”; after line 5, insert:

**(3) (1) THE GOVERNING BODY OF A COUNTY MAY AUTHORIZE ADVANCE PAYMENT OR AN INSTALLMENT PAYMENT SCHEDULE FOR:**

**1. COUNTY PROPERTY TAX COLLECTED BY THE COUNTY;**

(Over)

2. MUNICIPAL CORPORATION PROPERTY TAX COLLECTED BY THE COUNTY AT THE REQUEST OF THE GOVERNING BODY OF THE MUNICIPAL CORPORATION; OR

3. SPECIAL TAXING DISTRICT PROPERTY TAX COLLECTED BY THE COUNTY AT THE REQUEST OF THE SPECIAL TAXING DISTRICT.

(II) THE GOVERNING BODY OF A MUNICIPAL CORPORATION MAY AUTHORIZE ADVANCE PAYMENT OR AN INSTALLMENT PAYMENT SCHEDULE FOR MUNICIPAL CORPORATION PROPERTY TAXES COLLECTED BY THE MUNICIPAL CORPORATION.

(III) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY NOT AUTHORIZE ADVANCE PAYMENT OR AN INSTALLMENT PAYMENT SCHEDULE FOR PROPERTY TAXES IMPOSED ON REAL PROPERTY THAT IS SUBJECT TO A DEED OF TRUST, A MORTGAGE, OR ANY OTHER ENCUMBRANCE THAT INCLUDES THE ESCROWING OF PROPERTY TAX PAYMENTS.”;

in line 15, strike “THE” and substitute “SUBJECT TO § 10-205 OF THIS SUBTITLE, THE”; after line 18, insert:

“(2) IF A FEE OR OTHER CHARGE IMPOSED BY A COUNTY, MUNICIPAL CORPORATION, OR SPECIAL TAXING DISTRICT IS ALSO INCLUDED ON THE TAX BILL SENT TO THE TAXPAYER, THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY ALSO AUTHORIZE, BY LAW, THE PAYMENT OF THE FEE OR CHARGE THROUGH THE INSTALLMENT PAYMENT SCHEDULE AUTHORIZED UNDER PARAGRAPH (1) OF THIS SUBSECTION.”;

and in line 19, strike “(2)” and substitute “(3)”.

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On page 4, in line 3, after “COUNTY” insert “OR MUNICIPAL CORPORATION THAT AUTHORIZED AN INSTALLMENT PAYMENT SCHEDULE UNDER § 10-205 OF THIS SUBTITLE”; and after line 11, insert:

**“(D) (1) A TAXPAYER MAY ELECT TO PAY THE PROPERTY TAX IMPOSED ON REAL PROPERTY THROUGH AN INSTALLMENT PAYMENT SCHEDULE AUTHORIZED UNDER THIS SECTION.**

**(2) THE FAILURE BY THE TAXPAYER TO MAKE AN INSTALLMENT PAYMENT UNDER AN INSTALLMENT PAYMENT SCHEDULE AUTHORIZED UNDER THIS SECTION MAY NOT BE CONSIDERED TO BE A FAILURE TO PAY THE PROPERTY TAX WHEN DUE EXCEPT AS PROVIDED UNDER SUBTITLE 1 OF THIS TITLE.”.**