
By: Delegate Bissett

Introduced and read first time: January 24, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Tax Sales - De Minimis Tax**

3 FOR the purpose of altering a provision allowing a property tax collector to withhold
4 property from tax sale when the total taxes on the property amount to less than a
5 certain amount.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - Property
8 Section 14-811
9 Annotated Code of Maryland
10 (1994 Replacement Volume and 1996 Supplement)

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

13 **Article - Tax - Property**

14 14-811.

15 The collector may withhold from sale any property, when the total taxes on the
16 property, including interest and penalties, amount to less than [\$15] \$100 in any 1 year.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 July 1, 1997.