

BY: Conference Committee

AMENDMENTS TO HOUSE BILL NO. 935

(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 8, strike beginning with “altering” through “tickets;”; in line 11, after “courts;” insert “requiring Baltimore City and the counties to provide certain funding for law clerks for circuit court judges;”; in line 25, after “circumstances;” insert “allowing certain minimum required appropriations to be reduced to the extent certain reductions are made;”; and in line 27, after “education;” insert “altering certain eligibility requirements for an institution to qualify for certain State aid to private institutions of higher education;”.

On page 2, in line 5, after “collected;” insert “requiring the Department of Health and Mental Hygiene to collect certain fees for the processing of an adoption, foreign adoption, legitimation, or adjudication of paternity;”; in line 20, after “individuals” insert “for a certain fiscal year”; in line 22, strike “managed care organization” and substitute “certain health care plan”; in line 24, strike “managed care organization” and substitute “certain health care plan”; in line 35, after “years;” insert “providing that the State may not enter into certain agreements except under certain circumstances; providing that State general or special funds may not be expended for certain purposes;”; in line 43, after “service;” insert “repealing a requirement that a certain commission submit a final report by a certain date; providing for the termination of a certain commission;”; and in line 46, after “Department” insert “of Health and Mental Hygiene”.

On page 3, in lines 1 and 2, strike “altering the calculation of” and substitute “eliminating”; in line 22, before “altering” insert “requiring that certain revenues be deposited in the General Fund rather than certain special funds; requiring the Governor to submit a plan for replacement of certain funds transferred under this Act;”; in line 24, after “Fund;” insert “providing that the Director of the Maryland Historical Trust during certain periods may not approve plans of proposed rehabilitation reflecting proposed rehabilitation expenditures for commercial projects in the aggregate exceeding certain amounts; requiring that before certain licenses or permits issued by the State are renewed, the”.

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issuing authority shall verify through the Office of the Comptroller that certain taxes and unemployment contributions have been paid or that payment has been provided for in a certain manner; altering certain fees assessed for the filing of certain documents and certain annual reports; imposing certain fees for the filing of certain documents and certain annual reports; repealing certain fees imposed for the indexing of names; altering the calculation of the amounts and percentages required to be withheld under income tax withholding tables and withholding schedules prepared by the Comptroller; requiring certain fiduciary institutions to disclose certain information requested by the Comptroller relative to certain accounts in the name of an individual whose property is subject to a tax lien; providing that certain provisions of law do not prohibit a fiduciary institution from disclosing certain financial records that the Comptroller determines are necessary to enforce the tax laws of the State; altering the time for filing of certain income tax withholding returns under certain circumstances; altering a certain definition to include winnings derived from pari-mutuel wagering in certain provisions of law concerning income subject to withholding for income tax purposes; requiring an employer to base withholding for an employee on not more than the actual number of exemptions allowed on the employee's prior year's return under certain circumstances; requiring that certain instruments of writing include a description of the total payment for the property in the recitals or the acknowledgment of the instrument or in a certain affidavit; prohibiting certain instruments of writing from being recorded unless a certain part of the total payment is paid to the clerk of the circuit court or the Department of Assessments and Taxation; requiring the clerks and the Department of Assessments and Taxation to collect the amounts and pay over those amounts to the Comptroller; providing that amounts collected and paid over are deemed paid to the Comptroller on behalf of the transferor; providing that certain persons are not liable for certain amounts collected and paid over to the Comptroller under this Act; altering certain due dates for the filing of a sales and use tax return; altering certain limitations on certain authority of the Comptroller and the Department of Assessments and Taxation to require unpaid tax liability to be paid in funds that are immediately available; providing that certain tax information may be disclosed to certain license issuing authorities of the State required by law to verify certain tax compliance before renewing a license or permit; altering the circumstances under which a tax collector is required to assess certain interest and penalty for failure to pay certain estimated taxes; providing for withholding of a certain part of the contract price under certain contracts with certain contractors that do not maintain a regular place of business in the State, pending certain tax compliance verification; authorizing the Comptroller to request certain information and assistance from financial institutions to enable the Comptroller to enforce the tax laws of the State; requiring a financial institution that receives a request from the Comptroller to submit a certain report to the Comptroller regarding certain persons whose property is subject to a tax lien; prohibiting certain disclosure to certain persons of certain information and

related to certain requests by the Comptroller to a financial institution; requiring the Comptroller to give certain notice of a tax lien to certain financial institutions; requiring a financial institution under certain circumstances to seize and attach certain accounts of certain persons whose property is subject to a tax lien; authorizing a financial institution to assess a certain fee against certain accounts or obligors under certain circumstances; providing that a financial institution may not be held liable for certain actions under certain circumstances; authorizing the Comptroller to send a certain notice to certain obligors under certain circumstances; authorizing certain persons to challenge certain actions of the Comptroller in a certain manner under certain circumstances; requiring a financial institution under certain circumstances to pay to the Comptroller within a certain period of receiving a certain notice certain amounts in the accounts of certain persons whose property is subject to a tax lien; providing that a tax lien for certain taxes extends to and covers certain salary, wages, or other compensation for personal services; requiring the Comptroller to adopt certain regulations;”; and in line 25, after “dates” insert “and applicability”.

AMENDMENT NO. 2

On page 3, strike in their entirety lines 39 and 40 and substitute:

“Section 3-201”.

On page 4, strike in their entirety lines 1 through 5, inclusive; in line 8, after “1-504” insert “2-512,”; in line 18, after “Section” insert “8-310.3(b), 8-317(b),”; and in line 19, after “16-512(a),” insert “17-103(b)(3),”.

On page 5, in line 10, strike “7-314(a)(1) through (3)” and substitute “7-314(a)(2) and (3)”; and after line 19, insert:

“BY adding to

Article - Transportation

Section 7-402

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)”.

On page 6, strike in their entirety lines 3 through 5, inclusive; after line 8, insert:

(Over)

“BY repealing and reenacting, with amendments,
Chapter 343 of the Acts of the General Assembly of 2002
Section 1(f)”;

and in line 9, after “repealing” insert “and reenacting, with amendments,”.

On page 7, after line 12, insert:

“BY adding to
Article 83B - Department of Housing and Community Development
Section 5-801(i)
Annotated Code of Maryland
(1998 Replacement Volume and 2002 Supplement)

BY repealing and reenacting, with amendments,
Article - Business Occupations and Professions
Section 1-204
Annotated Code of Maryland
(2000 Replacement Volume and 2002 Supplement)

BY adding to
Article - Business Regulation
Section 1-210
Annotated Code of Maryland
(1998 Replacement Volume and 2002 Supplement)

BY repealing and reenacting, with amendments,
Article - Commercial Law
Section 9-525
Annotated Code of Maryland
(2002 Replacement Volume and 2002 Supplement)

BY repealing and reenacting, with amendments,
Article - Corporations and Associations

Section 1-203, 1-406(e), and 8-403
Annotated Code of Maryland
(1999 Replacement Volume and 2002 Supplement)

BY adding to

Article - Environment
Section 1-203
Annotated Code of Maryland
(1996 Replacement Volume and 2002 Supplement)

BY repealing and reenacting, with amendments,

Article - Financial Institutions
Section 1-302 and 1-303
Annotated Code of Maryland
(1998 Replacement Volume and 2002 Supplement)

BY adding to

Article - Health Occupations
Section 1-213
Annotated Code of Maryland
(2000 Replacement Volume and 2002 Supplement)

BY adding to

Article - Natural Resources
Section 1-402
Annotated Code of Maryland
(2000 Replacement Volume and 2002 Supplement)

BY adding to

Article - Tax - General
Section 1-205, 2-106(f), 10-912, 13-803, 13-804, and 13-812
Annotated Code of Maryland
(1997 Replacement Volume and 2002 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 2-106(c)(3) and (d)(3), 10-822, 10-905(e), 10-910(b), 11-501(a), 11-502(a),
13-104(a), 13-203(c), 13-602(a), 13-702(a), and 13-811

Annotated Code of Maryland

(1997 Replacement Volume and 2002 Supplement)

BY adding to

Article - Transportation

Section 1-103

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)”.

AMENDMENT NO. 3

On page 7, in line 22, strike “\$20” and substitute “\$10”.

AMENDMENT NO. 4

On page 10, after line 11, insert:

“2-512.

(a) Each circuit court judge shall have one law clerk, to be employed by the State.

(b) The budget for the Administrative Office of the Courts shall include funds to employ one law clerk for each circuit court judge.

(C) (1) EACH COUNTY AND BALTIMORE CITY SHALL REIMBURSE THE ADMINISTRATIVE OFFICE OF THE COURTS FOR 25% OF THE SALARY AND OTHER EXPENSES TO EMPLOY ONE LAW CLERK FOR EACH CIRCUIT COURT JUDGE IN THE COUNTY OR BALTIMORE CITY.

(2) THE AMOUNTS RECEIVED UNDER THIS SUBSECTION SHALL BE CREDITED TO A SPECIAL FUND, TO BE USED ONLY TO PROVIDE FUNDS TO EMPLOY LAW CLERKS FOR EACH CIRCUIT COURT JUDGE AS PROVIDED IN THIS SECTION.”.

AMENDMENT NO. 5

On page 12, after line 1, insert:

“8-310.3.

(b) (1) [The] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE Maryland School for the Deaf shall receive an appropriation equal to or greater than the sum of:

[(1)] (I) 75% of the prior year appropriation multiplied by the product of:

[(i)] 1. The sum of the weighted enrollment growth plus one; and

[(ii)] 2. The sum of the growth in the per pupil basic current expense figure plus one; and

[(2)] (II) 25% of the prior year appropriation multiplied by the sum of the weighted enrollment growth plus one.

(2) THE MINIMUM APPROPRIATION REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY BE REDUCED TO THE EXTENT REDUCTIONS ARE MADE TO THE ADMINISTRATIVE EXPENSES OF THE MARYLAND SCHOOL FOR THE DEAF.

8-317.

(b) (1) Except as provided in PARAGRAPH (2) OF THIS SUBSECTION AND subsection (c) of this section, the Maryland School for the Blind shall receive an appropriation equal to or greater than the sum of:

[(1)] (I) 75% of the prior year appropriation multiplied by the product of:

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[(i)] 1. The sum of the weighted enrollment growth plus one; and

[(ii)] 2. The sum of the growth in the per pupil basic current expense figure plus one; and

[(2)] (II) 25% of the prior year appropriation multiplied by the sum of the weighted enrollment growth plus one.

(2) THE MINIMUM APPROPRIATION REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY BE REDUCED TO THE EXTENT REDUCTIONS ARE MADE TO THE ADMINISTRATIVE EXPENSES OF THE MARYLAND SCHOOL FOR THE BLIND.”.

AMENDMENT NO. 6

On page 13, after line 24, insert:

“17-103.

(b) To qualify for State aid under this subtitle, an institution of higher education shall:

(3) Be[:

(i) Accredited] ACCREDITED by the Commission on Higher Education of the Middle States Association of Colleges and Schools; [or

(ii) 1. A candidate for accreditation under subparagraph (i) of this paragraph;

2. Subject to an affirmative action plan approved by the Maryland Higher Education Commission; and

3. Authorized by the Maryland Higher Education Commission for participation in the program established under this subtitle;]”.

On page 52, in line 30, strike “SECTION 20.” and substitute:

“SECTION 22. AND BE IT FURTHER ENACTED, That, notwithstanding § 17-103(b)(3) of the Education Article, as enacted by Section 1 of this Act:

(a) For fiscal year 2004 only, an institution of higher education that is not accredited by the Commission on Higher Education of the Middle States Association of Colleges and Schools but that otherwise qualifies for State aid under Title 17, Subtitle 1 of the Education Article may qualify for State aid under that subtitle if the institution of higher education:

(1) has been a candidate for accreditation since on or before July 1, 1999;

(2) is subject to an affirmative action plan approved by the Maryland Higher Education Commission; and

(3) is authorized by the Maryland Higher Education Commission for participation in the program established under this subtitle.

(b) For fiscal year 2005, an institution of higher education described in subsection (a) of this section may not qualify for State aid under Title 17, Subtitle 1 of the Education Article unless the institution of higher education becomes accredited by the Commission on Higher Education of the Middle States Association of Colleges and Schools on or before September 1, 2004.

SECTION 23.”.

AMENDMENT NO. 7

On page 22, in line 10, strike “\$2,000,000” and substitute “\$1,200,000”.

AMENDMENT NO. 8

On page 22, in line 15, strike “For” and substitute “EXCEPT AS PROVIDED IN ITEM (3) OF THIS SUBSECTION, FOR”; in line 17, strike “or”; strike beginning with “PROGRAM” in line 20 down through “REQUIREMENTS” in line 22 and substitute “MCHP PREMIUM PLAN”; and in line 22, after “subtitle” insert “; OR”

(3) IN FISCAL YEAR 2004 ONLY, FOR ELIGIBLE INDIVIDUALS WHOSE FAMILY INCOME IS ABOVE 185 PERCENT, BUT AT OR BELOW 300 PERCENT OF THE

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FEDERAL POVERTY GUIDELINES, THROUGH THE MCHP PREMIUM PLAN UNDER § 15-301.1 OF THIS SUBTITLE”.

On page 23, strike beginning with “and” in line 1 down through “guidelines” in line 2; after line 9, insert:

“(4) “MCHP PREMIUM PLAN” MEANS THE PLAN ESTABLISHED UNDER THIS SECTION TO PROVIDE ACCESS TO HEALTH INSURANCE COVERAGE TO ELIGIBLE INDIVIDUALS THROUGH MANAGED CARE ORGANIZATIONS UNDER THE MARYLAND CHILDREN’S HEALTH PROGRAM.”;

and in line 10, strike “This” and substitute “EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, THIS”.

On page 24, in line 15, strike “a managed care organization” and substitute “THE MCHP PREMIUM PLAN”; after line 16, insert:

“(I) IN FISCAL YEAR 2004 ONLY, FOR AN ELIGIBLE INDIVIDUAL WHOSE FAMILY INCOME IS ABOVE 185 PERCENT, BUT AT OR BELOW 200 PERCENT OF THE FEDERAL POVERTY GUIDELINES, AN AMOUNT EQUAL TO 2 PERCENT OF THE ANNUAL INCOME OF A FAMILY OF TWO AT 185 PERCENT OF THE FEDERAL POVERTY GUIDELINES;”;

in line 17, strike “(i)” and substitute “(II)”; in line 21, strike “(ii)” and substitute “(III)”; and in lines 27 and 28, strike “MANAGED CARE ORGANIZATION” and substitute “MCHP PREMIUM PLAN”.

AMENDMENT NO. 9

On page 39, after line 24, insert:

“Chapter 343 of the Acts of 2002

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That:

(f) The Commission shall [submit a final report of its findings and recommendations to the Governor and, in accordance with § 2-1246 of the State Government Article, to the General

Assembly by September 1, 2003] TERMINATE AS OF JUNE 1, 2003.”.

AMENDMENT NO. 10

On page 44, in lines 27 and 30, in each instance, strike “25%” and substitute “0%”.

AMENDMENT NO. 11

On page 47, in line 3, after “budget” insert “, including the University System of Maryland, Morgan State University, and St. Mary’s College of Maryland,”.

AMENDMENT NO. 12

On page 48, after line 35, insert:

“\$78,000 of the funds in the Kidney Disease Fund established under § 13-310.1 of the Health - General Article;

\$244,500 of the funds in the State Board of Physical Therapy Examiners Fund established under § 13-207 of the Health Occupations Article;

\$476,500 of the funds in the Board of Physician Quality Assurance Fund established under § 14-207 of the Health Occupations Article;

\$2,000 of the funds in the State Board of Podiatric Medical Examiners Fund established under § 16-206 of the Health Occupations Article;

\$12,500 of the funds in the State Board of Professional Counselors and Therapists Fund established under § 17-206 of the Health Occupations Article;

\$218,000 of the funds in the State Board of Social Work Examiners Fund established under § 19-206 of the Health Occupations Article;”.

On page 49, in line 3, strike “\$1,692,000 of” and substitute “A total of \$1,692,000 in the aggregate from”; in line 4, after “Article” insert “and the Racing Facility Redevelopment Bond Fund established under § 11-206 of the Business Regulation Article”; in line 16, strike “\$243,100” and

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substitute “\$393,100”; strike in their entirety lines 18 and 19; and in line 20, strike “\$1,602,311” and substitute “\$1,361,156”.

AMENDMENT NO. 13

On page 49, in line 34, strike “\$6,000,000” and substitute “\$5,000,000”.

On page 50, in line 7, strike “\$6,000,000” and substitute “\$5,000,000”; in line 8, strike “6” and substitute “5”; and after line 12, insert:

“(d) For fiscal year 2004 only, \$403,744 of the funds in the Maryland Emergency Medical System Operations Fund established under § 13-955 of the Transportation Article may be transferred by approved budget amendment to the Emergency Assistance Trust Account established under Article 38A, § 46A of the Code and used for the authorized purposes of the Emergency Assistance Trust Account.”

AMENDMENT NO. 14

On page 52, in lines 10 and 11, strike “in each of fiscal years 2003 and 2004, \$150,000,000 of” and substitute “from”; in line 12, after “Administration” insert “, \$160,000,000 for fiscal year 2003 and \$154,913,000 for fiscal year 2004”; and in line 15, after “respectively.” insert “On or before December 1, 2003, the Governor shall submit a plan for replacement of funds transferred under this Act from the Transportation Trust Fund to the General Fund. The plan required under this section shall be provided to the Senate Budget and Taxation Committee, the House Committee on Ways and Means, and the House Appropriations Committee.”.

AMENDMENT NO. 15

On page 52, before line 30, insert:

“SECTION 21. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law, for fiscal year 2004 only, \$1,000,000 of the funds in the reserve for claims against the State in the Injured Workers’ Insurance Fund established under § 10-104 of the Labor and Employment Article may be transferred by approved budget amendment and used for the deployment of enhanced agency risk management services and the development of safety incentive grants.”

AMENDMENT NO. 16

On page 52, after line 29, insert:

“SECTION 20. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law, for fiscal year 2004 only, \$2,300,000 of the funds in the Maryland Affordable Housing Trust Fund established under Article 88B, § 11-102 of the Code shall be used to support rent subsidy payments under the Rental Allowance Program and to support grants under the Self-Help Ownership Program as provided in the State budget.”;

and in line 37, strike “21.” and substitute “25.”.

AMENDMENT NO. 17

On page 52, after line 36, insert:

“SECTION 24. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 83B - Department of Housing and Community Development

5-801.

(I) (1) FROM FEBRUARY 1, 2003 THROUGH DECEMBER 31, 2003, THE DIRECTOR MAY NOT APPROVE PLANS OF PROPOSED REHABILITATIONS REFLECTING PROPOSED REHABILITATION EXPENDITURES FOR COMMERCIAL PROJECTS IN THE AGGREGATE IN AN AMOUNT GREATER THAN THE AMOUNT OF EXPENDITURES THAT IF COMPLETED WOULD RESULT IN CREDITS TOTALING \$23,000,000 FOR ALL COMMERCIAL PROJECTS FOR WHICH PLANS OF PROPOSED REHABILITATION ARE APPROVED DURING THAT PERIOD.

(2) IN CALENDAR YEAR 2004, THE DIRECTOR MAY NOT APPROVE PLANS OF PROPOSED REHABILITATIONS REFLECTING PROPOSED REHABILITATION EXPENDITURES FOR COMMERCIAL PROJECTS IN THE AGGREGATE IN AN AMOUNT GREATER THAN THE AMOUNT OF EXPENDITURES THAT IF COMPLETED WOULD RESULT IN CREDITS TOTALING \$15,000,000 FOR ALL COMMERCIAL PROJECTS FOR WHICH PLANS OF PROPOSED REHABILITATION ARE APPROVED IN THAT YEAR.

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(3) IN EACH CALENDAR YEAR, SUBJECT TO REGULATIONS THAT THE DIRECTOR ADOPTS, THE DIRECTOR SHALL APPROVE PLANS OF PROPOSED REHABILITATIONS ON A FIRST-COME, FIRST SERVED BASIS.

(4) IF A PERSON SUBMITS A PROPOSED REHABILITATION PLAN THAT IS NOT APPROVED IN A CALENDAR YEAR AS PROVIDED UNDER THIS SECTION, THE PERSON MAY REAPPLY IN THE NEXT CALENDAR YEAR.

Article - Business Occupations and Professions

1-204.

(A) Before any license or permit may be issued [or renewed] under this article, the applicant shall certify to the issuing authority that the applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Department of Labor, Licensing, and Regulation or has provided for payment in a manner satisfactory to the unit responsible for collection.

(B) BEFORE ANY LICENSE OR PERMIT MAY BE RENEWED UNDER THIS ARTICLE, THE ISSUING AUTHORITY SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

Article - Business Regulation

1-210.

(A) A LICENSE OR PERMIT IS CONSIDERED RENEWED FOR PURPOSES OF THIS SECTION IF THE LICENSE OR PERMIT IS ISSUED BY A UNIT OF STATE GOVERNMENT TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(B) BEFORE ANY LICENSE OR PERMIT MAY BE RENEWED UNDER THIS ARTICLE, THE ISSUING AUTHORITY SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

Article - Commercial Law

9-525.

(a) Except as otherwise provided in subsection (c), the fee for filing and indexing a record under this part, other than an initial financing statement of the kind described in § 9-502(c), is:

(1) [\$20] \$25 if the record is communicated in writing and consists of eight or fewer pages;

(2) \$75 if the record is communicated in writing and consists of more than eight pages; and

(3) [\$20] \$25 if the record is communicated by another medium authorized by filing-office rule.

(b) The number of names required to be indexed does not affect the amount of the fee in subsection (a).

(c) This section does not require a fee with respect to a record of a mortgage which is effective as a financing statement filed as a fixture filing or as a financing statement covering as-extracted collateral or timber to be cut under § 9-502(c). However, the recording and satisfaction fees that otherwise would be applicable to the record of the mortgage apply.

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Article - Corporations and Associations

1-203.

(A) In addition to any organization and capitalization fee required under § 1-204 of this article, the Department shall collect the following fees:

(B) (1) For each of the following documents, the recording fee is [\$20 and the filing or special fee is as indicated] \$100:

<u>Document</u>	<u>[Filing or Special Fee]</u>
<u>Articles of incorporation</u>	<u>[none]</u>
<u>Articles of amendment</u>	<u>[none]</u>
<u>Articles of extension</u>	<u>[none]</u>
<u>Articles of restatement of charter</u>	<u>[none]</u>
<u>Articles of amendment and restatement</u>	<u>[none]</u>
<u>Articles supplementary</u>	<u>[none]</u>
<u>Articles of share exchange</u>	<u>[none]</u>
<u>Articles of consolidation, merger, or transfer</u>	<u>[\$4 for each certificate]</u>
<u>Articles of dissolution</u>	<u>[\$30 (which includes the cost of publication of the notice by the Department)]</u>
<u>Articles of revival for stock corporation</u>	<u>[\$30]</u>
<u>Articles of revival for nonstock corporation</u>	<u>[\$10]</u>

(2) For each of the following documents, the recording fee is [\$10] \$25:

- (i) Notice of change of address of principal office;
- (ii) Notice of change of name or address of resident agent;
- (iii) Certificate of correction; and

(iv) Any other documents.

(3) For each of the following documents which are filed but not recorded, the filing fee is as indicated:

<u>Reservation of a corporate, limited partnership, limited liability partnership or limited liability company name</u>	<u>[\$71] \$25</u>
<u>Original registration of name of a foreign corporation to end of calendar year</u>	<u>[\$50] \$100</u>
<u>Renewal of registration of name of a foreign corporation for one calendar year</u>	<u>[\$50] \$100</u>
<u>Documents in connection with the qualification of a foreign corporation to do intrastate business in this State</u>	<u>[\$50] \$100</u>
<u>Application for registration of a foreign limited partnership, a foreign limited liability partnership, or a foreign limited liability company</u>	<u>[\$50] \$100</u>
<u>Annual report of a Maryland corporation, except a charitable or benevolent institution, nonstock corporation, savings and loan corporation, credit union, and banking institution</u>	<u>[\$100] \$300</u>
<u>Annual report of a foreign corporation subject to the jurisdiction of this State, except an insurance company which pays an annual filing fee of \$25 to the Insurance Commissioner, national banking association, savings and loan association, credit union, nonstock corporation, and charitable and benevolent institution</u>	<u>[\$100] \$300</u>
<u>Annual report of a Maryland savings and loan association, banking institution, or credit union or of a foreign savings and loan association, national banking association, or credit union that is subject to the jurisdiction of this State</u>	<u>[\$100] \$300</u>
<u>ANNUAL REPORT OF A MARYLAND LIMITED LIABILITY COMPANY, LIMITED LIABILITY PARTNERSHIP, LIMITED PARTNERSHIP, OR OF A FOREIGN LIMITED LIABILITY COMPANY, FOREIGN LIMITED LIABILITY PARTNERSHIP, OR FOREIGN LIMITED PARTNERSHIP</u>	<u>\$300</u>
<u>Annual report of a real estate investment trust doing business in this State</u>	<u>[\$25] \$300</u>
<u>Other documents</u>	<u>\$6</u>

(4) For each of the following documents recorded or filed the fee is [\$50] \$100:

(i) Certificate of limited partnership, certificate of limited liability partnership, articles of organization of a limited liability company, certificate of trust of a business

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trust, including certificates of amendment and certificates of cancellation, certificates of reinstatement, and articles of reinstatement; and

(ii) Any statement filed by a partnership under Title 9 of this article.

(5) For issuing each of the following certificates, the fee is as indicated:

<u>Type of Instrument</u>	<u>Special Fee</u>
<u>Certificate of status of a corporation, partnership, limited partnership, limited liability partnership, or limited liability company of this State or of a foreign corporation, foreign partnership, foreign limited partnership, foreign limited liability partnership, or foreign limited liability company</u> [\$6 \$20]	
<u>Certified list of the charter papers of a corporation of this State or any certificates of a limited partnership, limited liability partnership, or a limited liability company of this State recorded or filed with the Department</u>	[\$6] \$20
<u>Certificate of compliance by a foreign corporation, foreign limited partnership, foreign limited liability partnership, or foreign limited liability company with requirements of law in respect of qualification or registration</u>	[\$6] \$20
<u>Certificate of withdrawal of registration or qualification</u>	[\$6] \$20
<u>Certificate of any paper recorded or filed in the Department's office</u>	[\$6] \$20

(6) For a duplicate of a certificate mentioned in subsection (5) of this section which is issued at the same time as the original, the fee is \$1, and for a copy of any other paper recorded or filed with the Department, the fee is \$1 per page.

(7) (i) For acceptance of service of process or notice on the Department, the Department shall charge a fee of [~~\$15~~] \$50.

(ii) Each county and Baltimore City is exempt from the fee under paragraph (7)(i) of this section.

(8) For processing each of the following documents on an expedited basis, the additional fee is as indicated:

<u>Recording any document, including financing statements</u>	<u>\$50</u>
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Certificate of status of a corporation, partnership, limited partnership, limited liability partnership, or limited liability company, or a name reservation [9] \$20
A copy of any document recorded or filed with the Department, or a corporate abstract \$20

1-406.

- (e) The Department of Assessments and Taxation shall charge and receive a fee of:
- (1) [\$10] \$25 for recording the certificates under this section; AND
 - (2) [\$1 for each name to be indexed; and
 - (3) \$12] \$25 for each amendment, cancellation, or renewal of a certificate.

8-403.

(a) [(1) Except for annual report filing fees, a] A real estate investment trust shall pay the fees required under §§ 1-203 and 1-204 of this article.

[(2)] (B) To compute fees under this section, a real estate investment trust shall treat certificates of beneficial interest as if they were shares of stock in a corporation.

[(b) A real estate investment trust shall pay an annual report filing fee of \$25.]

Article - Environment

1-203.

(A) A LICENSE OR PERMIT IS CONSIDERED RENEWED FOR PURPOSES OF THIS SECTION IF THE LICENSE OR PERMIT IS ISSUED BY A UNIT OF STATE GOVERNMENT TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(Over)

(B) BEFORE ANY LICENSE OR PERMIT MAY BE RENEWED UNDER THIS ARTICLE, THE ISSUING AUTHORITY SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

Article - Financial Institutions

1-302.

Except as otherwise expressly provided in this subtitle, a fiduciary institution, its officers, employees, agents, and directors:

(1) May not disclose to any person any financial record relating to a customer of the institution unless:

(i) The customer has authorized the disclosure to that person;

(ii) Proceedings have been instituted for appointment of a guardian of the property or of the person of the customer, and court-appointed counsel presents to the fiduciary institution an order of appointment or a certified copy of the order issued by or under the direction or supervision of the court or an officer of the court;

(iii) The customer is disabled and a guardian is appointed or qualified by a court, and the guardian presents to the fiduciary institution an order of appointment or a certified copy of the order issued by or under the direction or supervision of the court or an officer of the court;

(iv) The customer is deceased and a personal representative is appointed or qualified by a court, and the personal representative presents to the fiduciary institution letters of administration issued by or under the direction or supervision of the court or an officer of the court;

(v) The Department of Human Resources requests the financial record in the course of verifying the individual's eligibility for public assistance; [or]

(vi) The institution received a request, notice, or subpoena for information directly from the Child Support Enforcement Administration of the Department of Human Resources under § 10-108.2, § 10-108.3, or § 10-108.5 of the Family Law Article or indirectly through the Federal Parent Locator Service under 42 U.S.C. § 666(a)(17); [and] OR

(VII) THE INSTITUTION RECEIVED A REQUEST, NOTICE, OR SUBPOENA FOR INFORMATION DIRECTLY FROM THE COMPTROLLER UNDER § 13-804 OR §13-812 OF THE TAX - GENERAL ARTICLE;

(2) Shall disclose any information requested in writing by the Department of Human Resources relative to moneys held in a savings deposit, time deposit, demand deposit, or any other deposit held by the fiduciary institution in the name of the individual who is a recipient or applicant for public assistance; AND

(3) SHALL DISCLOSE ANY INFORMATION REQUESTED IN WRITING BY THE COMPTROLLER RELATIVE TO MONEYS HELD IN A SAVINGS DEPOSIT, TIME DEPOSIT, DEMAND DEPOSIT, OR ANY OTHER DEPOSIT HELD BY THE FIDUCIARY INSTITUTION IN THE NAME OF AN INDIVIDUAL WHOSE PROPERTY IS SUBJECT TO A TAX LIEN.

1-303.

This subtitle does not prohibit:

(1) The preparation, examination, handling, or maintenance of financial records by any officer, employee, or agent of a fiduciary institution that has custody of the records;

(2) The examination of financial records by a certified public accountant while engaged by a fiduciary institution to perform an independent audit;

(Over)

(3) The examination of financial records by, or the disclosure of financial records to, any officer, employee, or agent of a supervisory agency for use only in the exercise of that person's duties as an officer, employee, or agent;

(4) The publication of information derived from financial records if the information cannot be identified to any particular customer, deposit, or account;

(5) The making of reports or returns required or permitted by federal or State law;

(6) The disclosure of any information permitted to be disclosed under those provisions of the Commercial Law Article that relate to the dishonor of a negotiable instrument;

(7) The exchange, in the regular course of business, of credit information between a fiduciary institution and any other fiduciary institution or commercial enterprise, if made directly or through a consumer reporting agency;

(8) The exchange, in the regular course of business, of a statement of a mortgage account on the subject property in connection with a sale, refinancing, or foreclosure, of real property; or the disclosure, in the regular course of business, of a statement of a mortgage account on the subject property to the holder of any subordinate mortgage or security interest;

(9) The disclosure to a State's Attorney of any information in accordance with § 8-104(c) of the Criminal Law Article (regarding the presentation of a certificate under oath to prove insufficient funds and dishonor of checks);

(10) A fiduciary institution from disclosing to the Department of Human Resources an individual's financial records that the Department determines are necessary to verify or confirm the individual's eligibility or ineligibility for public assistance;

(11) In a prosecution outside the State for the crime of obtaining property or services by bad check, the presentation to the prosecutor of a certificate under oath by an authorized representative of a drawee that declares the dishonor of the check by the drawee, the lack of an account with the drawee at the time of utterance, or the insufficiency of the drawer's funds at the time of presentation and utterance; [or]

(12) The disclosure of the financial records of one of its customers by a fiduciary institution to an affiliate that extends credit for the sole purpose of evaluating a requested or existing extension of credit to that customer by an affiliate of the fiduciary institution; OR

(13) A FIDUCIARY INSTITUTION FROM DISCLOSING TO THE COMPTROLLER AN INDIVIDUAL'S FINANCIAL RECORDS THAT THE COMPTROLLER DETERMINES ARE NECESSARY TO ENFORCE THE TAX LAWS OF THE STATE.

Article - Health Occupations

1-213.

(A) A LICENSE OR PERMIT IS CONSIDERED RENEWED FOR PURPOSES OF THIS SECTION IF THE LICENSE OR PERMIT IS ISSUED BY A UNIT OF STATE GOVERNMENT TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(B) BEFORE ANY LICENSE OR PERMIT MAY BE RENEWED UNDER THIS ARTICLE, THE ISSUING AUTHORITY SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

Article - Natural Resources

1-402.

(A) A LICENSE OR PERMIT IS CONSIDERED RENEWED FOR PURPOSES OF THIS SECTION IF THE LICENSE OR PERMIT IS ISSUED BY A UNIT OF STATE GOVERNMENT TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD

(Over)

FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(B) BEFORE ANY LICENSE OR PERMIT MAY BE RENEWED UNDER THIS ARTICLE, THE ISSUING AUTHORITY SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

Article - Tax - General

1-205.

(A) A LICENSE OR PERMIT IS CONSIDERED RENEWED FOR PURPOSES OF THIS SECTION IF THE LICENSE OR PERMIT IS ISSUED BY A UNIT OF STATE GOVERNMENT TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(B) BEFORE ANY LICENSE OR PERMIT ISSUED BY THE COMPTROLLER MAY BE RENEWED, THE COMPTROLLER SHALL VERIFY THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

2-106.

(c) (3) The total amounts required under the tables to be withheld during a taxable year shall approximate[, as closely as possible,] the total [State] income tax due on the wages for the year, DETERMINED AS PROVIDED IN SUBSECTION (F) OF THIS SECTION.

(d) (3) The total percentages required under the schedules to be withheld during a taxable year shall approximate[, as closely as possible,] the [State] income tax due on the wages for the year, DETERMINED AS PROVIDED IN SUBSECTION (F) OF THIS SECTION.

(F) THE TOTAL INCOME TAX REQUIRED TO BE WITHHELD ON WAGES FOR PURPOSES OF THE WITHHOLDING TABLES AND WITHHOLDING SCHEDULES UNDER THIS SECTION SHALL BE CALCULATED WITHOUT REGARD TO THE STATE INCOME TAX RATES SET FORTH UNDER § 10-105(A)(1) THROUGH (3) OF THIS ARTICLE.

10-822.

(a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each person required under §10-906 of this title to withhold income tax shall complete and file with the Comptroller a quarterly income tax withholding return, on or before the last day of the month that follows the calendar quarter in which that income tax was withheld.

(2) [If] SUBJECT TO SUBSECTION (B) OF THIS SECTION, IF the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be \$700 or more, instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller a monthly income tax withholding return:

- (i) for the month of January, on or before February 15;
- (ii) for the month of February, on or before March 15;
- (iii) for the month of March, on or before April [30] 15;
- (iv) for the month of April, on or before May 15;
- (v) for the month of May, on or before June 15;
- (vi) for the month of June, on or before July [31] 15;

(Over)

- (vii) for the month of July, on or before August 15;
- (viii) for the month of August, on or before September 15;
- (ix) for the month of September, on or before October [31] 15;
- (x) for the month of October, on or before November 15;
- (xi) for the month of November, on or before December 15; and
- (xii) For the month of December, on or before January [31] 15.

(3) If the person reasonably expects the total amount of income tax required to be withheld in a calendar year to be less than \$250 instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller an annual income tax withholding return on or before January 31 that follows that calendar year.

(B) IF A PERSON WAS REQUIRED TO WITHHOLD \$15,000 OR MORE FOR THE PRECEDING CALENDAR YEAR, THE PERSON SHALL COMPLETE AND FILE AN INCOME TAX WITHHOLDING RETURN WITH THE COMPTROLLER WITHIN 3 BUSINESS DAYS FOLLOWING EACH PAYROLL THAT CAUSES THE TOTAL ACCUMULATED TAX WITHHELD TO EQUAL OR EXCEED \$700.

[(b)] (C) (1) A person required to file a quarterly or monthly income tax withholding return shall continue to file returns, whether or not the person is withholding any income tax, until the person gives the Comptroller written notice that the person no longer has employees or no longer is liable to file the return.

(2) A PERSON REQUIRED TO FILE RETURNS UNDER SUBSECTION (B) OF THIS SECTION SHALL FILE A RETURN AT LEAST ONCE EVERY 3 MONTHS UNTIL THE PERSON GIVES THE COMPTROLLER WRITTEN NOTICE THAT THE PERSON NO LONGER HAS EMPLOYEES OR NO LONGER IS LIABLE TO FILE THE RETURN.

[(c) A person who files a written request to change to a quarterly return filing because the person withholds less than \$700 each quarter may be allowed to change to a quarterly basis at the beginning of the calendar year after the request.]

(D) EACH PERSON REQUIRED TO FILE A RETURN UNDER THIS SECTION SHALL FILE RETURNS FOR OTHER PERIODS AND ON OTHER DATES AS THE COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH THE PERSON DOES NOT PAY WAGES SUBJECT TO WITHHOLDING.

10-905.

(e) “Wagering” includes:

(1) any lottery, including the State lottery; AND

(2) ANY PARI-MUTUEL WAGERING, INCLUDING ANY PARI-MUTUEL WAGERING CONDUCTED UNDER TITLE 11 OF THE BUSINESS REGULATION ARTICLE.

10-910.

(b) (1) [An] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, AN employer shall base withholding for an employee:

[(1)] (I) on the number of exemptions stated in the exemption certificate that the employee files; or

[(2)] (II) if the employee fails to file an exemption certificate or files an invalid certificate under subsection (c) of this section, on 1 exemption.

(2) IF THE COMPTROLLER NOTIFIES AN EMPLOYER THAT AN EMPLOYEE HAS AN UNPAID TAX LIABILITY, THE EMPLOYER SHALL BASE WITHHOLDING FOR THE EMPLOYEE ON A NUMBER OF EXEMPTIONS NOT

(Over)

EXCEEDING THE ACTUAL NUMBER OF EXEMPTIONS ALLOWED ON THE EMPLOYEE'S PRIOR YEAR'S INCOME TAX RETURN, AS SPECIFIED BY THE COMPTROLLER.

10-912.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "NET PROCEEDS" MEANS THE TOTAL SALES PRICE PAID TO THE TRANSFEROR LESS:

(I) DEBTS OF THE TRANSFEROR SECURED BY A MORTGAGE OR OTHER LIEN ON THE PROPERTY BEING TRANSFERRED THAT ARE BEING PAID UPON THE SALE OR EXCHANGE OF THE PROPERTY; AND

(II) OTHER EXPENSES OF THE TRANSFEROR ARISING OUT OF THE SALE OR EXCHANGE OF THE PROPERTY AND DISCLOSED ON A SETTLEMENT STATEMENT PREPARED IN CONNECTION WITH THE SALE OR EXCHANGE OF THE PROPERTY.

(3) "NONRESIDENT ENTITY" MEANS AN ENTITY THAT:

(I) IS NOT FORMED UNDER THE LAWS OF THE STATE; AND

(II) IS NOT QUALIFIED BY OR REGISTERED WITH THE DEPARTMENT OF ASSESSMENTS AND TAXATION TO DO BUSINESS IN THE STATE.

(4) "RESIDENT ENTITY" MEANS AN ENTITY THAT:

(I) IS FORMED UNDER THE LAWS OF THE STATE; OR

(II) IS FORMED UNDER THE LAWS OF ANOTHER STATE AND IS QUALIFIED BY OR REGISTERED WITH THE DEPARTMENT OF ASSESSMENTS AND TAXATION TO DO BUSINESS IN THE STATE.

(5) "TOTAL PAYMENT" MEANS THE NET PROCEEDS OF A SALE ACTUALLY PAID TO A TRANSFEROR, INCLUDING THE FAIR MARKET VALUE OF ANY PROPERTY TRANSFERRED TO THE TRANSFEROR.

(B) IN EVERY DEED OR OTHER INSTRUMENT OF WRITING THAT EFFECTS A CHANGE OF OWNERSHIP ON THE ASSESSMENT BOOKS UNDER THE TAX - PROPERTY ARTICLE, THE TOTAL PAYMENT SHALL BE DESCRIBED IN:

(1) THE RECITALS OR THE ACKNOWLEDGMENT OF THE DEED OR OTHER INSTRUMENT; OR

(2) AN AFFIDAVIT UNDER OATH THAT ACCOMPANIES THE DEED OR OTHER INSTRUMENT AND THAT IS SIGNED BY THE TRANSFEROR OF THE PROPERTY OR BY AN AGENT OF THE TRANSFEROR.

(C) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, IN A SALE OR EXCHANGE OF REAL PROPERTY AND ASSOCIATED TANGIBLE PERSONAL PROPERTY OWNED BY A NONRESIDENT OR NONRESIDENT ENTITY, THE DEED OR OTHER INSTRUMENT OF WRITING THAT EFFECTS A CHANGE OF OWNERSHIP ON THE ASSESSMENT BOOKS UNDER THE TAX - PROPERTY ARTICLE MAY NOT BE RECORDED WITH THE CLERK OF THE CIRCUIT COURT FOR A COUNTY OR FILED WITH THE DEPARTMENT OF ASSESSMENTS AND TAXATION UNLESS PAYMENT IS MADE TO THE CLERK OF THE CIRCUIT COURT FOR A COUNTY OR THE DEPARTMENT OF ASSESSMENTS AND TAXATION IN AN AMOUNT EQUAL TO:

(1) 4.75% OF THE TOTAL PAYMENT TO A NONRESIDENT; OR

(2) 7% OF THE TOTAL PAYMENT TO A NONRESIDENT ENTITY.

(D) SUBSECTION (C) OF THIS SECTION DOES NOT APPLY WHEN:

(1) A CERTIFICATION UNDER PENALTIES OF PERJURY THAT THE TRANSFEROR IS A RESIDENT OF THE STATE OR IS A RESIDENT ENTITY IS PROVIDED BY EACH TRANSFEROR IN:

(I) THE RECITALS OR THE ACKNOWLEDGMENT OF THE DEED OR OTHER INSTRUMENT OF WRITING TRANSFERRING THE PROPERTY TO THE TRANSFEREE; OR

(II) AN AFFIDAVIT SIGNED BY THE TRANSFEROR OR BY AN AGENT OF THE TRANSFEROR THAT ACCOMPANIES AND IS RECORDED WITH THE DEED OR OTHER INSTRUMENT OF WRITING TRANSFERRING THE PROPERTY;

(2) THE TRANSFEROR PRESENTS TO THE CLERK OF THE CIRCUIT COURT FOR A COUNTY OR THE DEPARTMENT OF ASSESSMENTS AND TAXATION A CERTIFICATE ISSUED BY THE COMPTROLLER STATING THAT:

(I) NO TAX IS DUE FROM THAT TRANSFEROR IN CONNECTION WITH THAT SALE OR EXCHANGE OF PROPERTY;

(II) A REDUCED AMOUNT OF TAX IS DUE FROM THAT TRANSFEROR IN CONNECTION WITH THAT SALE OR EXCHANGE OF PROPERTY AND STATING THE REDUCED AMOUNT THAT SHOULD BE COLLECTED BY THE CLERK OF THE CIRCUIT COURT FOR A COUNTY OR THE DEPARTMENT OF ASSESSMENTS AND TAXATION BEFORE RECORDATION OR FILING; OR

(III) THE TRANSFEROR HAS SATISFIED THE TRANSFEROR'S TAX LIABILITY DESCRIBED IN SUBSECTION (C) OF THIS SECTION OR HAS PROVIDED ADEQUATE SECURITY TO COVER SUCH LIABILITY;

(3) THE PROPERTY IS TRANSFERRED PURSUANT TO:

(I) FORECLOSURE OF A MORTGAGE, DEED OF TRUST, OR OTHER LIEN INSTRUMENT; OR

(II) A DEED IN LIEU OF FORECLOSURE;

(4) THE PROPERTY IS TRANSFERRED BY THE UNITED STATES, THE STATE, OR A UNIT OR POLITICAL SUBDIVISION OF THE STATE; OR

(5) A CERTIFICATION UNDER PENALTIES OF PERJURY THAT THE PROPERTY BEING TRANSFERRED IS THE TRANSFEROR'S PRINCIPAL RESIDENCE IS PROVIDED BY EACH TRANSFEROR IN:

(I) THE RECITALS OR THE ACKNOWLEDGMENT OF THE DEED OR OTHER INSTRUMENT OF WRITING TRANSFERRING THE PROPERTY TO THE TRANSFEREE; OR

(II) AN AFFIDAVIT SIGNED BY THE TRANSFEROR OR BY AN AGENT OF THE TRANSFEROR THAT ACCOMPANIES AND IS RECORDED WITH THE DEED OR OTHER INSTRUMENT OF WRITING TRANSFERRING THE PROPERTY.

(E) (1) EXCEPT AS PROVIDED IN THIS SECTION, THE AMOUNTS DESCRIBED IN SUBSECTION (C) OF THIS SECTION SHALL BE COLLECTED BY THE CLERK OF THE CIRCUIT COURT FOR A COUNTY OR THE DEPARTMENT OF ASSESSMENTS AND TAXATION WHEN THE DEED OR OTHER INSTRUMENT OF WRITING IS PRESENTED FOR RECORDATION OR FILING.

(2) WITHIN 30 BUSINESS DAYS AFTER THE DATE THE AMOUNT PAYABLE UNDER SUBSECTION (C) OF THIS SECTION IS PAID, THE CLERK OF THE CIRCUIT COURT FOR THE COUNTY OR THE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL PAY OVER TO THE COMPTROLLER THE AMOUNT COLLECTED UNDER SUBSECTION (C) OF THIS SECTION AS PRESCRIBED BY THE COMPTROLLER.

(F) (1) AMOUNTS COLLECTED UNDER SUBSECTION (C) OF THIS SECTION AND PAID OVER TO THE COMPTROLLER UNDER SUBSECTION (E) OF THIS SECTION SHALL BE DEEMED TO HAVE BEEN PAID TO THE COMPTROLLER ON BEHALF OF THE TRANSFEROR FROM WHOM THE AMOUNTS WERE WITHHELD.

(2) THE TRANSFEROR SHALL BE CREDITED WITH HAVING PAID THE AMOUNTS FOR THE TAXABLE YEAR IN WHICH THE TRANSACTION THAT IS THE SUBJECT OF THE TAX OCCURRED.

(G) THE TRANSFEREE, TITLE INSURANCE PRODUCER, TITLE INSURER, SETTLEMENT AGENT, CLOSING ATTORNEY, LENDING INSTITUTION, AND REAL ESTATE AGENT OR BROKER IN ANY TRANSACTION SUBJECT TO THIS SECTION ARE NOT LIABLE FOR ANY AMOUNTS REQUIRED TO BE COLLECTED AND PAID OVER TO THE COMPTROLLER UNDER THIS SECTION.

(H) THIS SECTION DOES NOT:

(1) IMPOSE ANY TAX ON A TRANSFEROR OR AFFECT ANY LIABILITY OF THE TRANSFEROR FOR ANY TAX; OR

(2) PROHIBIT THE COMPTROLLER FROM COLLECTING ANY TAXES DUE FROM A TRANSFEROR IN ANY OTHER MANNER AUTHORIZED BY LAW.

(I) (1) THE COMPTROLLER SHALL ADOPT REGULATIONS TO ADMINISTER THIS SECTION.

(2) THE COMPTROLLER'S REGULATIONS SHALL ESTABLISH PROCEDURES FOR THE ISSUANCE OF THE CERTIFICATE REFERRED TO IN SUBSECTION (D)(2) OF THIS SECTION.

(3) THE COMPTROLLER'S REGULATIONS SHALL ESTABLISH A PROCEDURE BY WHICH A TRANSFEROR MAY APPLY FOR AN EARLY REFUND OF THE TAX COLLECTED UNDER THIS SECTION IF THE TRANSFEROR ESTABLISHES THAT NO TAX WILL BE OWED OR LESS TAX THAN COLLECTED WILL BE OWED.

11-501.

(a) A buyer who fails to pay the sales and use tax on a purchase or use subject to the tax to the vendor as required in § 11-403 of this title or who is required by regulation to file a return for a

purchase or use subject to the tax shall complete, under oath, and file with the Comptroller a sales and use tax return:

(1) on or before the [21st] 20TH day of the month that follows the month in which the buyer makes that purchase or use; and

(2) for other periods and on other dates that the Comptroller specifies, by regulation, including periods in which the buyer does not make any purchase or use subject to the sales and use tax.

11-502.

(a) Each vendor shall complete, under oath, and file with the Comptroller a sales and use tax return:

(1) on or before the [21st] 20TH day of the month that follows the month in which the vendor makes any retail sale or sale for use; and

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the vendor does not make any retail sale or sale for use.

13-104.

(a) (1) Subject to the approval of the Treasurer and subject to the limitation under paragraph (2) of this subsection, the Comptroller or the Department may provide by regulation for the payment of any unpaid tax liability in connection with a tax return, report, or other document required to be filed with the Comptroller or the Department in funds that are immediately available to the State on the date the payment is due.

(2) Except as provided in paragraph (3) of this subsection, the Comptroller or the Department may not require payment in funds that are immediately available to the State if the unpaid tax liability in connection with a tax return, report, or other document is less than [\$20,000] \$10,000.

(Over)

(3) (i) The Comptroller may require a person who is an agent of the payor or employer as defined in § 10-905 of this article to make payments in immediately available funds on the date the payment is due by the employer or payor if the total amount of the payments to be made by the agent for any pay period exceeds [\$20,000] \$10,000 in the aggregate.

(ii) Any amounts for which an agent has not received timely payment from an employer or payor:

1. shall be excluded for purposes of determining whether the total amount of payments to be made by an agent for a pay period exceeds [\$20,000] \$10,000 in the aggregate; and

2. may not be required to be paid in immediately available funds under this paragraph.

(iii) This paragraph does not impose or affect liability for the payment of any tax.

13-203.

(c) Tax information may be disclosed to:

(1) an employee or officer of the State who, by reason of that employment or office, has the right to the tax information;

(2) another tax collector;

(3) the Maryland Tax Court; [and]

(4) a legal representative of the State, to review the tax information about a taxpayer:

(i) who applies for review under this title;

(ii) who appeals from a determination under this title; or

(iii) against whom an action to recover tax or a penalty is pending or will be initiated under this title; AND

(5) ANY LICENSE ISSUING AUTHORITY OF THE STATE REQUIRED BY STATE LAW TO VERIFY THROUGH THE COMPTROLLER THAT AN APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

13-602.

(a) Except as provided in subsections (b) and (c) of this section, a tax collector shall assess interest on unpaid tax from the due date to the date on which the tax is paid if a person who is required to estimate and pay financial institution franchise tax, public service company franchise tax, or income tax under § 8-210(b), § 8-405(b), or § 10-902 of this article:

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

(2) estimates a tax that is:

(i) less than 90% of the tax required to be shown on the return for the current taxable year; and

(ii) less than 110% OF the tax paid for the prior taxable year, reduced by the credit allowed under § 10-703 of this article.

13-702.

(a) Except as provided in subsections (b) and (c) of this section, a tax collector shall assess a penalty not exceeding 25% of the amount underestimated, if a person who is required to estimate and pay financial institution franchise tax, public service company franchise tax, or income tax under § 8-210(b), § 8-405(b), or § 10-902 of this article:

(Over)

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

(2) estimates a tax that is:

(i) less than 90% of the tax required to be shown on the return for the current taxable year; and

(ii) less than 110% OF the tax paid for the prior taxable year, reduced by the credit allowed under § 10-703 of this article.

13-803.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “NONRESIDENT CONTRACTOR” MEANS A CONTRACTOR THAT DOES NOT MAINTAIN A REGULAR PLACE OF BUSINESS IN THIS STATE.

(3) (I) “REGULAR PLACE OF BUSINESS” MEANS:

1. A BONA FIDE OFFICE, OTHER THAN A STATUTORY OFFICE;

2. A FACTORY;

3. A WAREHOUSE; OR

4. ANY OTHER SPACE IN THIS STATE:

A. AT WHICH A PERSON IS DOING BUSINESS IN ITS OWN NAME IN A REGULAR AND SYSTEMATIC MANNER; AND

B. THAT IS CONTINUOUSLY MAINTAINED, OCCUPIED, AND USED BY THE PERSON IN CARRYING ON ITS BUSINESS THROUGH ITS REGULAR EMPLOYEES REGULARLY IN ATTENDANCE.

(II) "REGULAR PLACE OF BUSINESS" DOES NOT INCLUDE A TEMPORARY OFFICE AT THE SITE OF CONSTRUCTION.

(B) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OR (3) OF THIS SUBSECTION, ANY PERSON DOING BUSINESS WITH A NONRESIDENT CONTRACTOR UNDER A CONTRACT THAT EQUALS OR EXCEEDS \$50,000 OR REASONABLY CAN BE EXPECTED TO EQUAL OR EXCEED \$50,000 SHALL WITHHOLD PAYMENT OF 3% OF THE CONTRACT PRICE UNTIL 30 DAYS AFTER THE NONRESIDENT CONTRACTOR HAS:

(I) COMPLETED THE CONTRACT;

(II) REQUESTED IN WRITING FOR THE COMPTROLLER TO ISSUE A TAX CLEARANCE CERTIFICATE; AND

(III) PROVIDED A RECEIPTED COPY OF THE REQUEST TO THE PERSON REQUIRED TO WITHHOLD THE PAYMENT.

(2) THIS SUBSECTION APPLIES ONLY TO A PERSON WHO ENTERS INTO A DIRECT CONTRACT WITH A NONRESIDENT CONTRACTOR AND MAY NOT BE CONSTRUED TO IMPOSE ANY LIABILITY ON AN OWNER OF PROPERTY UNLESS THE OWNER ENTERS INTO A DIRECT CONTRACT WITH A NONRESIDENT CONTRACTOR.

(3) THIS SUBSECTION DOES NOT APPLY TO:

(I) AN OWNER OF PROPERTY WHO CONTRACTS FOR THE IMPROVEMENT OF RESIDENTIAL REAL PROPERTY THAT THE OWNER OCCUPIES OR INTENDS TO OCCUPY; OR

(II) A CONTRACT FOR THE IMPROVEMENT OF REAL PROPERTY IF THE TOTAL VALUE OF THE IMPROVEMENT IS LESS THAN \$500,000 OR A SUBCONTRACT UNDER A CONTRACT FOR THE IMPROVEMENT OF REAL PROPERTY IF THE TOTAL VALUE OF THE IMPROVEMENT IS LESS THAN \$500,000.

(C) (1) WITHIN 30 DAYS AFTER RECEIPT OF A WRITTEN REQUEST FOR A TAX CLEARANCE CERTIFICATE, THE COMPTROLLER SHALL FURNISH TO THE NONRESIDENT CONTRACTOR AND TO THE PERSON REQUIRED TO WITHHOLD THE PAYMENT:

(I) A CERTIFICATE OF NO TAX DUE FROM THE NONRESIDENT CONTRACTOR; OR

(II) A CERTIFICATE THAT TAXES ARE DUE, INCLUDING THE AMOUNT OF SALES AND USE TAX, INCOME TAX WITHHELD, OR BOTH, DUE FROM THE NONRESIDENT CONTRACTOR INCLUDING ANY INTEREST AND PENALTIES.

(2) IF THE COMPTROLLER FURNISHES A CERTIFICATE OF NO TAX DUE FROM THE NONRESIDENT CONTRACTOR OR IF THE COMPTROLLER FAILS TO PROVIDE, WITHIN 30 DAYS AFTER RECEIPT OF A WRITTEN REQUEST FOR A TAX CLEARANCE CERTIFICATE, TO BOTH THE NONRESIDENT CONTRACTOR AND THE PERSON REQUIRED TO WITHHOLD THE PAYMENT, A CERTIFICATE UNDER PARAGRAPH (1)(I) OR (II) OF THIS SUBSECTION, THE PERSON REQUIRED TO WITHHOLD THE PAYMENT MAY PAY THE NONRESIDENT CONTRACTOR THE AMOUNT WITHHELD UNDER THE TERMS OF THE CONTRACT FREE FROM ANY CLAIMS OF THE COMPTROLLER AGAINST THE PERSON REQUIRED TO WITHHOLD THE PAYMENT.

(3) IF THE COMPTROLLER FURNISHES A CERTIFICATE THAT TAXES ARE DUE FROM THE NONRESIDENT CONTRACTOR, THE PERSON REQUIRED TO WITHHOLD THE PAYMENT:

(I) SHALL PAY OVER TO THE COMPTROLLER THE AMOUNT DUE AS STATED IN THE CERTIFICATE UP TO 3% OF THE CONTRACT PRICE, TAKING A RECEIPT FOR THE AMOUNT; AND

(II) MAY PAY TO THE NONRESIDENT CONTRACTOR THE EXCESS OF THE AMOUNT WITHHELD OVER THE AMOUNT DUE AS STATED IN THE CERTIFICATE.

(4) ON PAYING OVER AMOUNTS WITHHELD TO THE COMPTROLLER AS REQUIRED UNDER PARAGRAPH (3) OF THIS SUBSECTION, THE PERSON REQUIRED TO WITHHOLD THE PAYMENT IS FREE FROM:

(I) ANY CLAIM OF THE NONRESIDENT CONTRACTOR FOR THAT AMOUNT; AND

(II) ANY CLAIM OF THE COMPTROLLER FOR TAXES DUE FROM THE NONRESIDENT CONTRACTOR.

(D) (1) A PERSON THAT FAILS TO WITHHOLD OR TO PAY OVER THE AMOUNTS WITHHELD AS REQUIRED IN THIS SECTION SHALL BE PERSONALLY LIABLE FOR THE PAYMENT OF ANY SALES AND USE TAX OR INCOME TAX WITHHELD ATTRIBUTABLE TO THE CONTRACT UP TO 3% OF THE CONTRACT PRICE.

(2) THE AMOUNTS UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE RECOVERABLE BY THE COMPTROLLER BY APPROPRIATE LEGAL PROCEEDINGS, WHICH MAY INCLUDE THE ISSUANCE OF AN ASSESSMENT UNDER THIS ARTICLE.

(E) (1) A NONRESIDENT CONTRACTOR'S LIABILITY FOR ANY SALES AND USE TAX OR INCOME TAX WITHHELD ATTRIBUTABLE TO A CONTRACT THAT IS SUBJECT TO THIS SECTION IS NOT AFFECTED BY:

(I) THE COMPTROLLER'S FAILURE TO PROVIDE A CERTIFICATE UNDER SUBSECTION (C)(1)(I) OR (II) OF THIS SECTION WITHIN 30 DAYS AFTER RECEIPT OF A WRITTEN REQUEST FOR A TAX CLEARANCE CERTIFICATE; OR

(II) THE ISSUANCE OF AN ERRONEOUS CERTIFICATE BY THE COMPTROLLER UNDER THIS SECTION.

(2) THE RELEASE OF PAYMENT WITHHELD UNDER THIS SECTION TO A NONRESIDENT CONTRACTOR OR THE PAYMENT OVER OF AMOUNTS WITHHELD

TO THE COMPTROLLER BY A PERSON REQUIRED TO WITHHOLD PAYMENT UNDER THIS SECTION DOES NOT AFFECT A NONRESIDENT CONTRACTOR'S LIABILITY FOR ANY SALES AND USE TAX OR INCOME TAX WITHHELD IN EXCESS OF THE AMOUNT PAID OVER TO THE COMPTROLLER.

(3) THIS SECTION MAY NOT BE CONSTRUED TO PROHIBIT THE COMPTROLLER FROM COLLECTING TAXES DUE FROM A NONRESIDENT CONTRACTOR IN ANY OTHER MANNER AUTHORIZED BY LAW.

13-804.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "ACCOUNT" MEANS:

1. ANY FUNDS FROM A DEMAND DEPOSIT ACCOUNT, CHECKING ACCOUNT, NEGOTIABLE ORDER OF WITHDRAWAL ACCOUNT, SAVINGS ACCOUNT, TIME DEPOSIT ACCOUNT, MONEY MARKET MUTUAL FUND ACCOUNT, OR CERTIFICATE OF DEPOSIT ACCOUNT;

2. ANY FUNDS PAID TOWARDS THE PURCHASE OF SHARES OR OTHER INTEREST IN A FINANCIAL INSTITUTION, AS DEFINED IN PARAGRAPH (4)(II) AND (III) OF THIS SUBSECTION; AND

3. ANY FUNDS OR PROPERTY HELD BY A FINANCIAL INSTITUTION, AS DEFINED IN PARAGRAPH (4)(IV) OF THIS SUBSECTION.

(II) "ACCOUNT" DOES NOT INCLUDE:

1. AN ACCOUNT OR PORTION OF AN ACCOUNT TO WHICH AN OBLIGOR DOES NOT HAVE ACCESS DUE TO THE PLEDGE OF THE FUNDS AS SECURITY FOR A LOAN OR OTHER OBLIGATION;

2. FUNDS OR PROPERTY DEPOSITED TO AN ACCOUNT AFTER THE TIME THAT THE FINANCIAL INSTITUTION INITIALLY ATTACHES THE ACCOUNT;

3. AN ACCOUNT OR PORTION OF AN ACCOUNT TO WHICH THE FINANCIAL INSTITUTION HAS A PRESENT RIGHT TO EXERCISE A RIGHT OF SETOFF;

4. AN ACCOUNT OR PORTION OF AN ACCOUNT THAT HAS AN ACCOUNT HOLDER OF INTEREST NAMED AS AN OWNER ON THE ACCOUNT; OR

5. AN ACCOUNT OR PORTION OF AN ACCOUNT TO WHICH THE OBLIGOR DOES NOT HAVE AN UNCONDITIONAL RIGHT OF ACCESS.

(3) "ACCOUNT HOLDER OF INTEREST" MEANS ANY PERSON, OTHER THAN THE OBLIGOR, WHO ASSERTS AN OWNERSHIP INTEREST IN AN ACCOUNT.

(4) "FINANCIAL INSTITUTION" MEANS:

(I) A DEPOSITORY INSTITUTION, AS DEFINED IN THE FEDERAL DEPOSIT INSURANCE ACT UNDER 12 U.S.C. § 1813(C);

(II) A FEDERAL CREDIT UNION OR STATE CREDIT UNION, AS DEFINED IN THE FEDERAL CREDIT UNION ACT UNDER 12 U.S.C. § 1752;

(III) A STATE CREDIT UNION REGULATED UNDER TITLE 6 OF THE FINANCIAL INSTITUTIONS ARTICLE; OR

(IV) A BENEFIT ASSOCIATION, INSURANCE COMPANY, SAFE DEPOSIT COMPANY, MONEY MARKET MUTUAL FUND, OR SIMILAR ENTITY DOING BUSINESS IN THE STATE THAT HOLDS PROPERTY OR MAINTAINS ACCOUNTS REFLECTING PROPERTY BELONGING TO OTHERS.

(Over)

(5) “OBLIGOR” MEANS A PERSON WHOSE PROPERTY IS SUBJECT TO A TAX LIEN.

(B) THE COMPTROLLER MAY REQUEST FROM A FINANCIAL INSTITUTION INFORMATION AND ASSISTANCE TO ENABLE THE COMPTROLLER TO ENFORCE THE TAX LAWS OF THE STATE.

(C) (1) THE COMPTROLLER MAY REQUEST NOT MORE THAN FOUR TIMES A YEAR FROM A FINANCIAL INSTITUTION THE INFORMATION SET FORTH IN SUBSECTION (D)(2) OF THIS SECTION CONCERNING ANY OBLIGOR WHO IS DELINQUENT IN THE PAYMENT OF TAXES.

(2) A REQUEST FOR INFORMATION BY THE COMPTROLLER UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL:

(I) CONTAIN:

1. THE FULL NAME OF THE OBLIGOR AND ANY OTHER NAMES KNOWN TO BE USED BY THE OBLIGOR; AND

2. THE SOCIAL SECURITY NUMBER OR OTHER TAXPAYER IDENTIFICATION NUMBER OF THE OBLIGOR; AND

(II) BE TRANSMITTED TO THE FINANCIAL INSTITUTION IN AN ELECTRONIC FORMAT UNLESS THE FINANCIAL INSTITUTION SPECIFICALLY ASKS THE COMPTROLLER TO SUBMIT THE REQUEST IN WRITING.

(D) (1) WITHIN 30 DAYS AFTER A FINANCIAL INSTITUTION RECEIVES A REQUEST FOR INFORMATION UNDER SUBSECTION (C) OF THIS SECTION, THE FINANCIAL INSTITUTION SHALL, WITH RESPECT TO EACH OBLIGOR WHOSE NAME THE COMPTROLLER SUBMITTED TO THE FINANCIAL INSTITUTION, SUBMIT A REPORT TO THE COMPTROLLER.

(2) THE REPORT DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION SHALL CONTAIN, TO THE EXTENT REFLECTED IN THE RECORDS OF THE FINANCIAL INSTITUTION:

(I) THE FULL NAME OF THE OBLIGOR;

(II) THE ADDRESS OF THE OBLIGOR;

(III) THE SOCIAL SECURITY NUMBER OR OTHER TAXPAYER IDENTIFICATION NUMBER OF THE OBLIGOR;

(IV) ANY OTHER IDENTIFYING INFORMATION NEEDED TO ENSURE POSITIVE IDENTIFICATION OF THE OBLIGOR; AND

(V) FOR EACH ACCOUNT OF THE OBLIGOR, THE OBLIGOR'S ACCOUNT NUMBER AND BALANCE.

(3) A REPORT SUBMITTED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE PROVIDED TO THE COMPTROLLER IN MACHINE-READABLE FORM.

(4) THE COMPTROLLER SHALL PAY THE FINANCIAL INSTITUTION A REASONABLE FEE, NOT TO EXCEED THE ACTUAL COSTS INCURRED BY THE FINANCIAL INSTITUTION TO COMPLY WITH THE REQUIREMENTS OF THIS SECTION, LESS ANY FEES RECEIVED FROM OTHER UNITS OF THE STATE FOR THE SAME REPORT.

(5) THE COMPTROLLER MAY INSTITUTE CIVIL PROCEEDINGS TO ENFORCE THIS SECTION.

(E) A FINANCIAL INSTITUTION THAT COMPLIES WITH A REQUEST FROM THE COMPTROLLER BY SUBMITTING A REPORT TO THE COMPTROLLER IN

ACCORDANCE WITH SUBSECTION (D) OF THIS SECTION IS NOT LIABLE UNDER STATE LAW TO ANY PERSON FOR ANY:

(1) DISCLOSURE OF INFORMATION TO THE COMPTROLLER UNDER THIS SECTION; OR

(2) OTHER ACTION TAKEN IN GOOD FAITH TO COMPLY WITH THE REQUIREMENTS OF THIS SECTION.

(F) A FINANCIAL INSTITUTION FURNISHING A REPORT TO THE COMPTROLLER UNDER THIS SECTION IS PROHIBITED FROM DISCLOSING TO AN OBLIGOR THAT THE NAME OF THAT OBLIGOR HAS BEEN RECEIVED FROM OR FURNISHED TO THE COMPTROLLER.

13-811.

(a) (1) In this section[, “paymaster”:

(1) means] THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “PAYMASTER”:

(I) MEANS an employer’s officer, representative, agent, or employee charged with the duty of paying salary, wages, or other compensation for personal services to an employee named in a notice of lien; and

[(2)] (II) if the person named in a notice of lien is employed by the federal government or its instrumentality with an office in the State where employee records are kept, whether or not payroll records are kept or the payroll is prepared at that office, includes the employee who:

[(i)] 1. is designated to keep and maintain employee records in that office; and

[(ii)] 2. is or may be designated to receive and distribute pay checks to the employees.

(3) "TAX WAGE LIEN" MEANS THE LIEN ON WAGES DESCRIBED IN THIS SECTION.

(B) A TAX LIEN FOR ANY TAX ADMINISTERED BY THE COMPTROLLER UNDER THIS ARTICLE EXTENDS TO AND COVERS ALL SALARY, WAGES, OR OTHER COMPENSATION FOR PERSONAL SERVICES THAT IS DUE OR BECOMES PAYABLE ON OR AFTER THE TIME THE LIEN ARISES.

[(b)] (C) The Comptroller promptly shall give notice of [an income] A tax wage lien that states the lien amount, THE TYPE OF TAX, and the name of the person against whom the lien is taken by:

(1) certified mail, return receipt requested, under the postmark of the United States Postal Service, to the employer; or

(2) personal service on the employer.

[(c)] (D) (1) If an employer knows or has reason to know of the import of the contents of the certified mail and refuses to accept its delivery, service as required under subsection [(b)(1)] (C)(1) of this section is made when delivery is refused.

(2) Service as required under subsection [(b)(2)] (C)(2) of this section is made when personal service is made on an officer or paymaster of the employer.

[(d)] (E) (1) From salary, wages, or other compensation for personal services that is due or becomes payable on or after the date on which a notice of wage lien is served to the date on which a notice of satisfaction or release of the wage lien is received, an employer or paymaster promptly shall pay to the Comptroller any salary, wages, or other compensation due to the delinquent taxpayer, excluding only those amounts specified in paragraph (2) of this subsection.

(2) The amount excluded under paragraph (1) of this subsection from amounts paid to the delinquent taxpayer is the amount exempt from attachment provided in § 15-601.1 of the Commercial Law Article.

[(e)] (F) The Comptroller promptly shall give a notice of satisfaction or release of [an income] A tax wage lien to each employer or paymaster who received notice of the wage lien.

[(f)] (G) If, after service of a notice of [income] A tax wage lien, an employer or paymaster pays an employee salary, wages, or other compensation for personal services in excess of the amount allowed in subsection [(d)(2)] (E)(2) of this section, the employer or paymaster or both shall be personally liable for the excess amount paid to the employee. However, the total amount that the Comptroller recovers may not exceed the total amount paid to the employee in violation of this section.

13-812.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “ACCOUNT”, “ACCOUNT HOLDER OF INTEREST”, AND “FINANCIAL INSTITUTION” HAVE THE MEANINGS STATED IN § 13-804 OF THIS SUBTITLE.

(3) “OBLIGOR” MEANS A PERSON WHOSE PROPERTY IS SUBJECT TO A TAX LIEN.

(B) (1) (I) THE COMPTROLLER MAY SEND NOTICE OF A TAX LIEN TO ANY FINANCIAL INSTITUTION THAT THE COMPTROLLER REASONABLY BELIEVES HOLDS PROPERTY SUBJECT TO A TAX LIEN.

(II) THE NOTICE TO BE SENT UNDER THIS PARAGRAPH SHALL BE PROVIDED BY:

1. FIRST-CLASS MAIL, UNDER THE POSTMARK OF THE UNITED STATES POSTAL SERVICE, AT THE ADDRESS DESIGNATED FOR THIS

PURPOSE BY THE FINANCIAL INSTITUTION OR, IF NO ADDRESS HAS BEEN DESIGNATED, TO THE PRINCIPAL OFFICE OF THE FINANCIAL INSTITUTION;

2. AN ELECTRONIC FORMAT AGREED ON BY THE COMPTROLLER AND THE FINANCIAL INSTITUTION; OR

3. ANY OTHER REASONABLE MANNER AS AGREED ON BY THE COMPTROLLER AND THE FINANCIAL INSTITUTION.

(2) THE NOTICE TO BE SENT BY THE COMPTROLLER TO A FINANCIAL INSTITUTION UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL CONTAIN:

(I) THE NAME OF THE OBLIGOR;

(II) THE AMOUNT OF THE TAX LIEN;

(III) THE LAST KNOWN ADDRESS OF THE OBLIGOR;

(IV) THE SOCIAL SECURITY NUMBER OR FEDERAL EMPLOYER IDENTIFICATION NUMBER OF THE OBLIGOR; AND

(V) A NOTICE TO IMMEDIATELY SEIZE AND ATTACH FROM ONE OR MORE ACCOUNTS HELD BY THE FINANCIAL INSTITUTION IN THE NAME OF THE OBLIGOR AN AGGREGATE AMOUNT EQUAL TO THE LESSER OF THE AMOUNTS IN ALL ACCOUNTS OR THE AMOUNT OF THE TAX LIEN.

(C) (1) ON RECEIPT OF THE NOTICE DESCRIBED IN SUBSECTION (B) OF THIS SECTION, THE FINANCIAL INSTITUTION PROMPTLY SHALL SEIZE AND ATTACH FROM ONE OR MORE OF THE ACCOUNTS OF THE OBLIGOR HELD BY THE FINANCIAL INSTITUTION AN AGGREGATE AMOUNT EQUAL TO THE LESSER OF:

(I) THE TOTAL OF THE AMOUNTS IN ALL THE ACCOUNTS OF THE OBLIGOR HELD BY THE FINANCIAL INSTITUTION; OR

(Over)

(II) THE AMOUNT STATED IN THE NOTICE SENT UNDER SUBSECTION (B) OF THIS SECTION.

(2) WITHIN 30 DAYS AFTER THE FINANCIAL INSTITUTION RECEIVES THE NOTICE DIRECTING IT TO SEIZE AND ATTACH ACCOUNTS OF THE OBLIGOR, THE FINANCIAL INSTITUTION SHALL SEND NOTICE TO THE COMPTROLLER, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, SPECIFYING THE AGGREGATE AMOUNT HELD UNDER THIS SUBSECTION.

(3) (I) THE FINANCIAL INSTITUTION MAY ASSESS A FEE AGAINST THE ACCOUNTS OR THE OBLIGOR, IN ADDITION TO THE AMOUNT IDENTIFIED IN THE NOTICE UNDER SUBSECTION (B) OF THIS SECTION.

(II) IN THE CASE OF INSUFFICIENT FUNDS TO COVER BOTH THE FEE AND THE AMOUNT IDENTIFIED IN THE NOTICE UNDER SUBSECTION (B) OF THIS SECTION, THE FINANCIAL INSTITUTION MAY FIRST DEDUCT AND RETAIN THE FEE FROM THE AMOUNT SEIZED AND ATTACHED AS PROVIDED IN THIS SECTION.

(4) THE FINANCIAL INSTITUTION MAY NOT BE HELD LIABLE TO ANY PERSON, INCLUDING THE COMPTROLLER, THE OBLIGOR, OR ANY ACCOUNT HOLDER OF INTEREST, FOR WRONGFUL DISHONOR OR FOR ANY OTHER CLAIM RELATING TO THE SEIZURE AND ATTACHMENT OF AN ACCOUNT OR OTHER ACTIONS TAKEN IN COMPLIANCE WITH THIS SECTION.

(D) (1) WITHIN 10 BUSINESS DAYS AFTER THE COMPTROLLER HAS RECEIVED NOTICE FROM THE FINANCIAL INSTITUTION UNDER SUBSECTION (C)(2) OF THIS SECTION, THE COMPTROLLER SHALL SEND A NOTICE TO THE OBLIGOR, BY REGULAR MAIL, TO THE OBLIGOR'S LAST KNOWN ADDRESS.

(2) THE NOTICE SHALL CONTAIN THE FOLLOWING INFORMATION, TO THE EXTENT KNOWN BY THE COMPTROLLER:

(I) THE ADDRESS OF THE COMPTROLLER;

(II) THE TELEPHONE NUMBER, ADDRESS, AND NAME OF A CONTACT PERSON AT THE OFFICE OF THE COMPTROLLER;

(III) THE NAME AND SOCIAL SECURITY NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, OR OTHER TAXPAYER IDENTIFICATION NUMBER OF THE OBLIGOR;

(IV) THE ADDRESS OF THE OBLIGOR;

(V) FOR EACH ACCOUNT OF THE OBLIGOR, THE NAME OF THE FINANCIAL INSTITUTION THAT HAS SEIZED AND ATTACHED AMOUNTS AS REQUIRED BY THIS SECTION;

(VI) THE TOTAL AMOUNT OF THE TAX LIEN OWED BY THE OBLIGOR;

(VII) THE DATE THE NOTICE IS BEING SENT;

(VIII) A STATEMENT INFORMING THE OBLIGOR THAT THE COMPTROLLER HAS DIRECTED THE FINANCIAL INSTITUTION TO SEIZE AND ATTACH THE AMOUNT OF THE TAX LIEN OWED BY THE OBLIGOR FROM ONE OR MORE OF THE ACCOUNTS OF THE OBLIGOR AND, ON SUBSEQUENT NOTICE BY THE COMPTROLLER, TO FORWARD THE AMOUNT TO THE COMPTROLLER; AND

(IX) A STATEMENT INFORMING THE OBLIGOR THAT, UNLESS A TIMELY CHALLENGE IS MADE BY THE OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST UNDER SUBSECTION (G) OF THIS SECTION, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION TO FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER.

(3) THE COMPTROLLER SHALL NOT BE OBLIGATED TO SEND THE NOTICE DESCRIBED IN PARAGRAPHS (1) AND (2) OF THIS SUBSECTION IF, PRIOR TO THE TIME THAT THE NOTICE MUST BE SENT, THE COMPTROLLER AND THE OBLIGOR

AGREE TO AN ARRANGEMENT UNDER WHICH THE OBLIGOR WILL PAY AMOUNTS OWED UNDER THE TAX LIEN.

(E) (1) IF A TIMELY CHALLENGE IS NOT MADE BY THE OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST UNDER SUBSECTION (G) OF THIS SECTION, THE COMPTROLLER SHALL SEND A NOTICE TO THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, DIRECTING THE INSTITUTION TO:

(I) FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER;

(II) REDUCE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO A REVISED AMOUNT AS STATED, FORWARD THE REVISED AMOUNT TO THE COMPTROLLER, AND RELEASE THE EXCESS AMOUNT; OR

(III) RELEASE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.

(2) THE COMPTROLLER MAY SEND THE NOTICE DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION BEFORE THE TIME FOR FILING A TIMELY CHALLENGE UNDER SUBSECTION (G) OF THIS SECTION ON AGREEMENT AMONG THE COMPTROLLER, THE OBLIGOR, AND, IF THE COMPTROLLER IS AWARE OF AN ACCOUNT HOLDER OF INTEREST, THE ACCOUNT HOLDER OF INTEREST.

(F) THE COMPTROLLER SHALL APPLY THE AMOUNT SEIZED AND FORWARDED BY THE FINANCIAL INSTITUTION TO THE OBLIGOR'S TAX LIEN OBLIGATION.

(G) (1) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY CHALLENGE THE ACTIONS OF THE COMPTROLLER UNDER THIS SECTION BY FILING A MOTION WITH THE CIRCUIT COURT WITHIN 10 DAYS OF THE DATE OF THE NOTICE SENT UNDER SUBSECTION (D)(1) OF THIS SECTION.

(2) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY CHALLENGE THE ACTIONS OF THE COMPTROLLER BASED ON:

(I) A MISTAKE IN THE IDENTITY OF THE OBLIGOR;

(II) A MISTAKE IN THE OWNERSHIP OF THE ACCOUNT;

(III) A MISTAKE IN THE CONTENTS OF THE ACCOUNT;

(IV) INVALIDITY OF THE COMPTROLLER'S ACTIONS UNDER § 11-603 OF THE COURTS ARTICLE;

(V) A MISTAKE IN THE AMOUNT OF THE LIEN OBLIGATION DUE; OR

(VI) ANY OTHER GOOD CAUSE.

(3) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY NOT CHALLENGE THE ACTIONS OF THE COMPTROLLER BASED ON A MISTAKE OR ERROR IN THE ORIGINAL TAX ASSESSMENT UNDERLYING THE TAX LIEN AGAINST THE OBLIGOR.

(H) (1) THE COMPTROLLER MAY WITHDRAW THE NOTICE TO SEIZE AND ATTACH ACCOUNTS BY SENDING NOTICE TO THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, DIRECTING THE FINANCIAL INSTITUTION TO RELEASE THE ATTACHMENT ON THE ACCOUNTS.

(2) IF A DETERMINATION IS MADE BY THE COMPTROLLER OR BY THE CIRCUIT COURT THAT THE ACCOUNT OR ACCOUNTS OF THE OBLIGOR SHOULD NOT HAVE BEEN HELD, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, TO RELEASE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.

(Over)

(3) IF A DETERMINATION IS MADE BY THE COMPTROLLER OR BY THE CIRCUIT COURT, PURSUANT TO A CHALLENGE UNDER SUBSECTION (G) OF THIS SECTION, TO REDUCE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, TO REVISE THE AMOUNT AS STATED, FORWARD THE REVISED AMOUNT TO THE COMPTROLLER, AND RELEASE THE EXCESS AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.

(4) IF A CHALLENGE MADE UNDER SUBSECTION (G) OF THIS SECTION IS DENIED BY THE CIRCUIT COURT, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, TO FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER.

(I) A FINANCIAL INSTITUTION THAT COMPLIES WITH A NOTICE FROM THE COMPTROLLER SENT UNDER THIS SECTION IS NOT LIABLE UNDER STATE LAW TO ANY PERSON FOR:

(1) ANY DISCLOSURE OF INFORMATION TO THE COMPTROLLER UNDER THIS SECTION;

(2) SEIZING AND ATTACHING ANY AMOUNTS FROM AN ACCOUNT OR SENDING ANY AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER; OR

(3) ANY OTHER ACTION TAKEN IN GOOD FAITH TO COMPLY WITH THE REQUIREMENTS OF THIS SECTION.

(J) A FINANCIAL INSTITUTION HAS NO OBLIGATION TO REIMBURSE FEES ASSESSED AS A RESULT OF THE COMPTROLLER INSTITUTING AN ACTION UNDER THIS SECTION OR AS OTHERWISE PERMITTED BY LAW OR AUTHORIZED BY CONTRACT.

(K) THIS SECTION MAY NOT BE CONSTRUED TO PROHIBIT THE COMPTROLLER FROM COLLECTING TAXES DUE FROM THE OBLIGOR IN ANY OTHER MANNER AUTHORIZED BY LAW.

Article - Transportation

1-103.

(A) A LICENSE OR PERMIT IS CONSIDERED RENEWED FOR PURPOSES OF THIS SECTION IF THE LICENSE OR PERMIT IS ISSUED BY A UNIT OF STATE GOVERNMENT TO A PERSON FOR THE PERIOD IMMEDIATELY FOLLOWING A PERIOD FOR WHICH THE PERSON PREVIOUSLY POSSESSED THE SAME OR A SUBSTANTIALLY SIMILAR LICENSE.

(B) BEFORE ANY LICENSE OR PERMIT MAY BE RENEWED UNDER THIS ARTICLE, THE ISSUING AUTHORITY SHALL VERIFY THROUGH THE OFFICE OF THE COMPTROLLER THAT THE APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.

(C) SUBSECTION (B) OF THIS SECTION DOES NOT APPLY TO LICENSES ISSUED UNDER:

- (1) TITLE 13 OF THIS ARTICLE (MOTOR VEHICLE REGISTRATIONS); OR
- (2) TITLE 16 OF THIS ARTICLE (DRIVERS' LICENSES)."

AMENDMENT NO. 18

On page 7, in line 31, strike "JANUARY" and substitute "NOVEMBER".

(Over)

On pages 8 and 9, strike in their entirety the lines beginning with line 12 on page 8 through line 28 on page 9, inclusive.

On page 16, strike beginning with the first "ADOPTION" in line 6 down through "PARENTAGE," in line 7; in line 10, strike "OR"; in line 12, strike "ORIGINAL REQUEST FOR THE"; and in the same line, after "CERTIFICATE" insert "HAS BEEN REGISTERED WITH THE DEPARTMENT; OR

(IV) TO PROCESS AN ADOPTION, FOREIGN ADOPTION, LEGITIMATION, OR ADJUDICATION OF PATERNITY".

On page 17, in line 26, strike "A BIENNIAL".

On page 22, in lines 7 and 8, in each instance, strike "THE MARYLAND MEDBANK PROGRAM" and substitute "MEDBANK OF MARYLAND, INC.".

On page 28, in line 27, strike beginning with "(1)" through "indicated.".

On page 38, strike line 19 in its entirety.

On page 39, strike in their entirety lines 13 through 18, inclusive; in lines 26 and 31, in each instance, strike the bracket; in line 27, strike "16-319 or § 7-302" and substitute "16-317"; in line 28, strike "§ 16-319" and substitute "§ 16-317"; strike beginning with "or" in line 29 down through "incentives" in line 30; and in line 31, strike "2004" and substitute "2005".

On page 44, in line 36, after "Budget)" insert "and Section 19 of Chapter 288 of the Acts of 2002".

On page 48, in line 7, after "\$450,000" insert "of the funds".

On page 53, in lines 1, 3, 5, and 9, strike "22.", "23.", "24.", and "25.", respectively, and substitute "26.", "27.", "34.", and "35.", respectively; after line 4, insert:

“SECTION 28. AND BE IT FURTHER ENACTED, That § 10-803 of the Tax - General Article as enacted by Section 24 of this Act shall be applicable to contracts entered into on or after July 1, 2003.

SECTION 29. AND BE IT FURTHER ENACTED, That §§ 10-912, 13-804, and 13-812 of the Tax - General Article as enacted by Section 24 of this Act shall take effect October 1, 2003.

SECTION 30. AND BE IT FURTHER ENACTED, That the changes to §§ 2-106 and 10-822 of the Tax - General Article by Section 24 of this Act shall take effect January 1, 2004.

SECTION 31. AND BE IT FURTHER ENACTED, That the fee required to be paid with an annual report under § 1-203(b) of the Corporations and Associations Article as enacted by Section 24 of this Act shall be applicable to all annual reports filed after December 31, 2003.

SECTION 32. AND BE IT FURTHER ENACTED, That the changes to §§ 13-602 and 13-702 of the Tax - General Article as enacted by Section 24 of this Act shall be applicable to all taxable years beginning after December 31, 2003.

SECTION 33. AND BE IT FURTHER ENACTED, That, subject to Sections 28 through 32 of this Act, Section 24 of this Act shall take effect July 1, 2003.”;

and strike beginning with “except” in line 9 down through “Act” in line 10 and substitute “subject to Sections 26 through 34 of this Act”.

AMENDMENT NO. 19

On page 36, after line 18, insert:

“7-402.

(A) THE STATE MAY NOT ENTER INTO AN AGREEMENT FOR CONSTRUCTION OR OPERATION OF A RAIL SYSTEM BASED ON MAGNETIC LEVITATION TECHNOLOGY EXCEPT PURSUANT TO AN ACT OF THE GENERAL ASSEMBLY SPECIFICALLY AUTHORIZING THE PROJECT.

(Over)

(B) STATE GENERAL OR SPECIAL FUNDS MAY NOT BE EXPENDED FOR THE PURPOSE OF STUDYING, DEVELOPING, OR CONSTRUCTING A MAGLEV SYSTEM IN THE STATE.”.

AMENDMENT NO. 20

On page 51, after line 26, insert:

“(b) For fiscal year 2004, prior to making the reimbursements required under § 9-104(q) of the Tax - Property Article, in addition to the amounts deducted under subsection (a) of this section, the Department of Assessments and Taxation shall deduct from the funds due each county the following amounts:

<u>Allegany</u>	<u>\$282,638</u>
<u>Anne Arundel</u>	<u>767,815</u>
<u>Baltimore City</u>	<u>765,109</u>
<u>Baltimore County</u>	<u>1,228,974</u>
<u>Calvert</u>	<u>204,990</u>
<u>Caroline</u>	<u>139,707</u>
<u>Carroll</u>	<u>347,711</u>
<u>Cecil</u>	<u>189,300</u>
<u>Charles</u>	<u>285,310</u>
<u>Dorchester</u>	<u>153,908</u>
<u>Frederick</u>	<u>409,523</u>
<u>Garrett</u>	<u>182,746</u>
<u>Harford</u>	<u>371,394</u>
<u>Howard</u>	<u>373,895</u>
<u>Kent</u>	<u>143,334</u>
<u>Montgomery</u>	<u>1,311,547</u>
<u>Prince George's</u>	<u>1,160,482</u>
<u>Queen Anne's</u>	<u>159,251</u>
<u>St. Mary's</u>	<u>236,191</u>
<u>Somerset</u>	<u>157,861</u>
<u>Talbot</u>	<u>190,636</u>
<u>Washington</u>	<u>356,941</u>
<u>Wicomico</u>	<u>273,291</u>

Worcester

307,446”;

in lines 27 and 30, strike “(b)” and “(c)”, respectively, and substitute “(c)” and “(d)”, respectively; and in line 27, strike “any amount in subsection (a)” and substitute “the total amount deducted under subsections (a) and (b)”.