Unofficial Copy B1 2004 Regular Session 4lr1008 CF 4lr1007

#### By: **The Speaker and The Minority Leader (By Request - Administration)** Introduced and read first time: February 9, 2004 Assigned to: Ways and Means and Appropriations

## A BILL ENTITLED

1 AN ACT concerning

2

#### **Budget Financing Act of 2004**

3 FOR the purpose of altering certain fees relating to regulation of certain products;

4 altering certain provisions relating to claims to certain abandoned property;

5 altering the time that certain abandoned property is required to be paid or 6 delivered to the Comptroller; altering certain fees assessed for certain filings

7 with the Department of Assessments and Taxation; imposing certain fees for

8 certain filings with the Department; altering certain fees for a certain

9 certification; authorizing the Secretary of Health and Mental Hygiene to

10 establish certain fees for certain purposes; authorizing the Secretary to waive all

11 or part of certain fees; authorizing the Director of the Alcohol and Drug Abuse

12 Administration to adopt regulations setting certain fees for certification of

13 certain programs; authorizing the Secretary of Health and Mental Hygiene to

14 alter certain fees; authorizing the Secretary to assess certain administrative

15 charges for certain services provided to certain commissions; altering the

16 maximum total fees that may be assessed by certain commissions; altering

17 certain fees assessed by the Office of Administrative Hearings; imposing a

18 certain income tax on certain individuals at a certain rate; providing for the

19 distribution of certain revenue; altering a certain credit relating to collecting

and paying the sales and use tax; altering certain provisions relating to

extension of the period for submitting certain personal property tax reports;
 imposing a certain fee on certain facilities for certain individuals; authorizing

the Department of Health and Mental Hygiene to adopt certain regulations;

24 imposing a certain assessment on certain nursing facilities operating in the

25 State; providing that certain fees shall terminate and may not be assessed under

26 certain circumstances; requiring the Department of Health and Mental Hygiene

to submit a certain request to the federal Centers for Medicare and Medicaid

28 Services; making the provisions of this Act severable; providing for the effective

29 dates and application of this Act; and generally relating to the financing of State

30 government.

31 BY repealing and reenacting, with amendments,

32 Article - Agriculture

33 Section 5-207, 5-309, and 9-204

34 Annotated Code of Maryland

- 1 (1999 Replacement Volume and 2003 Supplement)
- 2 BY repealing and reenacting, with amendments,
- 3 Article Commercial Law
- 4 Section 17-311 and 17-312
- 5 Annotated Code of Maryland
- 6 (2000 Replacement Volume and 2003 Supplement)
- 7 BY repealing and reenacting, with amendments,
- 8 Article Corporations and Associations
- 9 Section 1-203 and 11-506
- 10 Annotated Code of Maryland
- 11 (1999 Replacement Volume and 2003 Supplement)
- 12 BY repealing and reenacting, with amendments,
- 13 Article Education
- 14 Section 6-704(b)
- 15 Annotated Code of Maryland
- 16 (2001 Replacement Volume and 2003 Supplement)
- 17 BY repealing and reenacting, with amendments,
- 18 Article Environment
- 19 Section 6-843
- 20 Annotated Code of Maryland
- 21 (1996 Replacement Volume and 2003 Supplement)
- 22 BY adding to
- 23 Article Health General
- 24 Section 2-104(n), 7-517, and 19-1416
- 25 Annotated Code of Maryland
- 26 (2000 Replacement Volume and 2003 Supplement)
- 27 BY repealing and reenacting, with amendments,
- 28 Article Health General
- 29 Section 8-204, 14-403(a)(3), 17-103, 17-204, 17-207, 17-506, 19-110,
- 30 19-111(c), 19-208, 19-213(c)(1) and (d)(8), 21-308, 21-309(d), 21-331(c),
- 31 21-336(c) and (d), 21-412, 21-808, 21-812, and 24-407
- 32 Annotated Code of Maryland
- 33 (2000 Replacement Volume and 2003 Supplement)
- 34 BY repealing and reenacting, with amendments,
- 35 Article State Government
- 36 Section 9-1604(b)
- 37 Annotated Code of Maryland

- 1 (1999 Replacement Volume and 2003 Supplement)
- 2 BY adding to
- 3 Article Tax General
- 4 Section 10-106.1
- 5 Annotated Code of Maryland
- 6 (1997 Replacement Volume and 2003 Supplement)

7 BY repealing and reenacting, with amendments,

- 8 Article Tax General
- 9 Section 11-105
- 10 Annotated Code of Maryland
- 11 (1997 Replacement Volume and 2003 Supplement)
- 12 (As enacted by Chapter 440 of the Acts of the General Assembly of 2002)

13 BY repealing and reenacting, with amendments,

- 14 Article Tax Property
- 15 Section 14-704
- 16 Annotated Code of Maryland
- 17 (2001 Replacement Volume and 2003 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

19 MARYLAND, That the Laws of Maryland read as follows:

20

#### Article - Agriculture

21 5-207.

(a) Each pest control consultant, pest control applicator, or public agency
applicator shall obtain an annual certificate indicating competence in one or more
established categories from the Secretary. Each private applicator shall obtain a
certificate which shall require periodic renewal as determined by the Secretary.

26 (b) Each application for a certificate by a pest control consultant or pest 27 control applicator shall be accompanied by a [\$65] \$75 certificate fee plus \$25 for 28 each category in excess of one. Each application for a private applicator certificate 29 shall be accompanied by a fee of \$7.

(c) Each applicant for a pest control consultant certificate, pest control
applicator certificate, or public agency applicator certificate shall demonstrate
competence to consult on pest control or to apply pesticides safely in the State by
passing a written examination prepared and administered by the Department. There
shall be no charge for an initial examination, provided that each pest control
applicator or each pest control consultant shall pay \$10 for each category of
examination after the initial examination. Each applicant for a private applicator
certificate shall pass an examination given by the Department. A private applicator

certificate is valid for 3 years and may be renewed by the certificate holder by
 participation in training approved by the Department.

3 (d) Each certificate shall be renewed upon payment of the certificate fee and 4 demonstration of satisfactory knowledge of pesticide use.

5 (e) Each place of business engaged in the business of conducting pest control 6 shall obtain an annual license indicating the category of operation.

7 (f) Each place of business engaged in the business of pest control or pest
8 control consulting shall pay to the Department an annual license fee of [\$125] \$150
9 and shall provide evidence of financial responsibility as required by the Department.

10 (g) Each license shall be renewed upon payment of the license fee and 11 submission of proof of liability insurance.

12 (h) A person who sells or distributes a restricted use pesticide shall hold a 13 dealer permit from the Secretary.

14(1)Each application for a dealer permit shall be accompanied by a \$2515 permit fee.

16 (2) Each dealer permit shall be renewed annually upon payment of the 17 permit fee.

18 (i) A public agency that applies a pesticide shall hold an annual public agency19 permit from the Secretary.

20 5-309.

(a) At least once each year the Secretary shall inspect each nursery in the
State to determine if the nursery stock is infested or infected with dangerously
injurious plant pests. Each nursery shall pay the Secretary an inspection fee based
upon the number of acres in production: 1 acre or less, \$10; more than 1 acre to 5
acres, \$20; more than 5 acres to 10 acres, \$30; more than 10 acres, \$3 for each acre, or
part of any acre, up to a maximum of \$1,000. All fees collected shall be placed in the
Plant Protection Fund and used to defray partially the cost of inspecting the
nurseries.

(b) Each nursery shall be certified annually by the Secretary if it meets
standards established by the Department regarding freedom from plant pests and
upon payment of a fee of [\$75] \$100. All fees collected shall be placed in the Plant
Protection Fund and used to defray partially the cost of inspecting and certifying the
nurseries.

(c) Each broker or dealer shall comply with the regulations established by the
Department and shall pay an annual license fee of [\$75] \$100. The Secretary may
inspect annually the nursery stock in a sales or holding yard of a broker or dealer.
Each broker or dealer shall pay the Secretary an inspection fee as provided in
subsection (a) of this section. All fees collected shall be placed in the Plant Protection

Fund and used to defray partially the cost of inspecting and licensing the brokers and
 dealers.

3 (d) The Secretary may certify plants to be apparently free of injurious viruses, 4 and/or other diseases, or plants that conform to established standards of strain purity. 5 Each plant producer shall pay the Secretary the following certification fee for each 6 acre, or part of an acre, in plant production: strawberry plants, "Cape" American 7 beachgrass, "Avalon" Saltmeadow cordgrass, \$50; grape vines, fruit trees, and 8 bramble plants, \$70. All fees collected shall be placed in the Plant Protection Fund 9 and used to defray partially the cost of virus indexing, inspection, and analysis of 10 plants certified or tagged.

(e) If dangerously injurious plant pests are found in any nursery, orchard, or
any premises where nursery stock is grown or held for sale, the Secretary shall order
it treated or destroyed by the nurseryman or dealer. He shall release all other nursery
stock grown on the premises, and issue a certificate of inspection to the owner. If the
nurseryman or dealer fails to comply with the order, the Secretary shall seize, destroy,
and/or treat the infested or infected nursery stock and the owner shall pay the costs.
If the owner refuses to pay the cost, it shall be collected as prescribed in § 5-307 of
this subtitle

19 (f) A federal, State, or local public agency is exempt from the license and 20 inspection fees required by this section.

21 9-204.

(a) No person may engage in the business of a wholesale seedsman in theState unless he first obtains a permit.

24 (b) He shall apply to the Secretary on a form determined and furnished by the 25 Secretary. The application shall be verified by the oath of the applicant or, if the 26 applicant is a corporation, by the oath of some of its officers.

(c) Upon payment of a [\$50] \$100 permit fee, the Secretary shall issue to the
applicant a wholesale seedsman permit for an annual period beginning July 1 each
year.

30 (d) Out-of-state wholesale seedsmen doing business in the State shall obtain 31 a permit in the same manner.

(e) Any permit issued under this subtitle may be revoked or suspended by the
Secretary upon satisfactory proof that the seedsman has violated any provision of this
subtitle or any of the rules and regulations adopted under it. A permit may not be
revoked or suspended until the holder has been given an opportunity for a hearing by
the Secretary.

37 (f) The Secretary may issue a stop-sale order to any wholesale seedsman who 38 offers or exposes seed for sale without holding a valid permit.

Article - Commercial Law

(	f	)		

2 17-311.

3 (a) (1) Within 180 days from the filing of the report required by § 17-310 of 4 this subtitle, the administrator shall cause notice to be published in a newspaper of 5 general circulation in the county in the State within which is located the last known 6 address of any person to be named in the notice.

7 (2) If an address is not listed or if the address is outside the State, the
8 notice shall be published in the county within which the [holder of] PERSON WHO
9 HELD the abandoned property has the principal place of business in this State.

10 (b) The published notice shall be entitled "Notice of Names of Persons 11 Appearing to Be Owners of Abandoned Property" and shall contain:

12 (1) The names in alphabetical order and last known addresses, if any, of 13 persons listed in the report and entitled to notice in the county specified in this 14 section;

15 (2) A statement that information concerning the amount or description of 16 the property and the name and address of the [holder] PERSON WHO HELD THE 17 PROPERTY may be obtained by any person who possesses an interest in the property,

18 by addressing an inquiry to the administrator; and

19 (3) A statement that [if] A proof of claim [is not] MAY BE presented by 20 the owner to the [holder and if the owner's right to receive the property is not 21 established to the holder's satisfaction within 65 days from the date of the published 22 notice, the abandoned property will be placed, not later than 85 days after the 23 publication date, in the custody of the administrator, to whom all further claims then 24 shall be directed] ADMINISTRATOR.

(c) The administrator is not required to publish in the notice any item valued
at less than \$100 unless the administrator considers the publication to be in the
public interest.

(d) Within 120 days from the receipt of the report required by § 17-310 of this
subtitle, the administrator shall mail a notice to each person who has an address
listed in the report who appears entitled to property valued at \$100 or more and
presumed abandoned under this subtitle.

32 (e) The mailed notice shall contain:

33 (1) A statement that, according to a report filed with the administrator,
34 property is being held to which the addressee appears entitled;

35 (2) The name and address of the person [holding] WHO HELD the 36 property and any necessary information regarding any change of the name or address 37 of the holder; and

(3) A statement that [if satisfactory] A proof of claim [is not] MAY BE

2 presented by the owner to the [holder by the date specified in the published notice,

3 the property will be placed in the custody of the administrator, to whom all further

4 claims then shall be directed] ADMINISTRATOR.

5 17-312.

Every person who has filed a report as provided in § 17-310 of this subtitle,
[within 20 days after the time specified in § 17-311 of this subtitle for claiming the
property from the holder] AT THE TIME OF THE FILING OF THE REPORT, shall pay or
deliver to the administrator all abandoned property specified in the report. [However,
if the owner establishes the right to receive the abandoned property to the satisfaction
of the holder within the time specified in § 17-311 of this subtitle, or if it appears that
for some other reason the presumption of abandonment is erroneous, the property is
no longer presumed abandoned and the holder need not pay or deliver the property to
the administrator, but instead shall file a verified written explanation of the proof of

15 claim or of the error in the presumption of abandonment.]

#### 16

#### **Article - Corporations and Associations**

17 1-203.

18 (a) In addition to any organization and capitalization fee required under §
19 1-204 of this article, the Department shall collect the following fees:

20 (b) (1) For each of the following documents, the [recording] 21 NONREFUNDABLE PROCESSING fee is \$100:

- 22 Document
- 23 Articles of incorporation
- 24 Articles of amendment
- 25 Articles of extension
- 26 Articles of restatement of charter
- 27 Articles of amendment and restatement
- 28 Articles supplementary
- 29 Articles of share exchange
- 30 Articles of consolidation, merger, or transfer
- 31 Articles of dissolution
- 32 Articles of revival for stock corporation
- 33 Articles of revival for nonstock corporation

34 (2) For each of the following documents, the [recording]35 NONREFUNDABLE PROCESSING fee is \$25:

- 36 (i) Notice of change of address of principal office;
- 37 (ii) Notice of change of name or address of resident agent;
- 38 (iii) Certificate of correction; and
- 39 (iv) Any other documents.

7

8	HOUSE BILL 869
1 2	(3) (I) For each of the following documents which are filed but not recorded, the [filing] NONREFUNDABLE PROCESSING fee is as indicated:
3 4	Reservation of a corporate, limited partnership, limited liability partnership or limited liability company name \$25
5 6	Original registration of name of a foreign corporation to end of calendar year \$100
7 8	Renewal of registration of name of a foreign corporation for one calendar year \$100
	Documents in connection with the qualification of a foreign corporation to do intrastate business in this State \$100
11 12	Application for registration of a foreign limited partnership, a foreignlimited liability partnership, or a foreign limited liability company\$100
13	OTHER DOCUMENTS \$6
14 15	(II) FOR EACH OF THE FOLLOWING DOCUMENTS WHICH ARE FILED BUT NOT RECORDED, THE FILING FEE IS AS INDICATED:
16 17 18	
19 20 21 22 23	\$25 to the Insurance Commissioner,] A national banking association, savings and loan association, credit union, nonstock corporation, and
24 25 26 27	national banking association, or credit union that is subject to the
28 29 30	
31	ANNUAL REPORT OF A BUSINESS TRUST \$300
32	Annual report of a real estate investment trust doing business in this State \$300
33	[Other documents \$6]
34	(4) For each of the following documents recorded or filed the

35 NONREFUNDABLE PROCESSING fee is \$100:

3	partnership, articles of of a business trust, inclu	organizat uding cer	Certificate of limited partners tion of a limited liability com- rtificates of amendment and c statement, and articles of rein	pany, certi ertificates	ficate of trus of	
5 6	(i article.	ii) .	Any statement filed by a parti	nership und	ler Title 9 of	this
7 8	(5) F PROCESSING fee is as		ng each of the following certified:	ficates, the	NONREFUI	NDABLE
9	Type of Instrument S	Special F	ee			
10 11 12 13	limited liability partne of a foreign corporation	ership, or on, foreig	ation, partnership, limited par r limited liability company of gn partnership, foreign limite rship, or foreign limited liabi	this State d partnersh	ip,	\$20
14 15 16 17	certificates of a limite limited liability compa	ed partne any of th	ers of a corporation of this Sta rship, limited liability partner his State recorded or filed with \$20	ship, or a		
18 19 20 21	partnership, foreign li liability company with	imited lia	foreign corporation, foreign li ability partnership, or foreign ements of law in respect of qu	limited	or	
22	Certificate of withdraw	val of reg	sistration or qualification	. \$20		
23	Certificate of any paper	r recorde	ed or filed in the Department's	soffice	•••••	\$20
	section which is issued	l at the sa	licate of a certificate mention ame time as the original, the f filed with the Department, the	ee is \$1, ar	nd for a copy	
27 28	(7) (i Department, the Depart		For acceptance of service of p all charge a fee of \$50.	process or r	notice on the	
29 30	(i) paragraph (7)(i) of this		Each county and Baltimore C	ity is exem	pt from the f	ee under
31 32	(8) F the additional fee is as		essing each of the following d	ocuments o	on an expedi	ted basis,
33	Recording any docume	ent, inclu	ding financing statements	. \$50		
24	Cartificate of status of	0.00	ation nontranchin limited nor	to onchin		

- 34 Certificate of status of a corporation, partnership, limited partnership,
  35 limited liability partnership, or limited liability company, or a name
  36 reservation ..... \$20

1 A copy of any document recorded or filed with the Department, or a

2 corporate abstract ..... \$20

3 Application for a ground rent redemption or payment of a redemption

4 amount to the former owner of the ground rent ..... \$50

# 5 (9) A NONREFUNDABLE PROCESSING FEE FOR A REQUEST BY PAPER 6 DOCUMENT FOR AN EXTENSION OF THE DATE FOR SUBMITTING AN ANNUAL REPORT 7 UNDER § 14-704 OF THE TAX - PROPERTY ARTICLE IS \$20.

8 11-506.

9 (a) Except as provided in § 11-510.1 of this subtitle, a person filing an

10 application to register securities shall pay a fee of 0.1 percent of the maximum

11 aggregate offering price at which the securities are to be offered in this State, but the

12 fee may not be less than \$500 or more than \$1,500.

13 (b) (1) A person required to submit a filing in accordance with an exemption 14 granted under this title shall pay a fee of [\$100] \$400 for each filing.

15 (2) A person required to submit a notice of the offer or sale of federal 16 covered securities under § 11-503.1(c) of this subtitle shall pay a fee of \$100 for each 17 filing.

18 (c) The Commissioner shall retain the fee, if:

19 (1) An application to register securities is withdrawn before the effective 20 date;

21 (2) A notice of the offer or sale of a federal covered security is withdrawn; 22 or

23(3)A preeffective stop order is entered under §§ 11-511 through 11-51324 of this subtitle.

25

#### Article - Education

26 6-704.

27 (b) (1) The Board may establish a fee, not to exceed [\$10] \$75, for issuance 28 or renewal of a teacher certificate.

29 (2) The Board may not require a fee:

30 (i) For the addition of any new area of certification to a currently 31 valid certificate; or

32 (ii) Except for the fee authorized under this subsection, for the 33 evaluation of credentials for the certification of teachers.

1	HOUSE BILL 869
1	Article - Environment
2	6-843.
5 6	(a) (1) Except as provided in this subsection and subsection (b) of this section, and in cooperation with the Department of Housing and Community Development, the State Department of Assessments and Taxation, and other appropriate governmental units, the Department shall provide for the collection of an annual fee for every rental dwelling unit in the State.
8	(2) The annual fee for an affected property is [\$10] \$15.
11 12	(3) (i) Subject to the provisions of subparagraphs (ii) and (iii) of this paragraph, on or before December 31, 2000, the annual fee for a rental dwelling unit built after 1949 that is not an affected property is \$5. After December 31, 2000, there is no annual fee for a rental dwelling unit built after 1949 that is not an affected property.
16	(ii) The owner of a rental dwelling unit built after 1949 that is not an affected property may not be required to pay the fee provided under this paragraph if the owner certifies to the Department that the rental dwelling unit is lead free pursuant to § 6-804 of this subtitle.
	(iii) An owner of a rental dwelling unit who submits a report to the Department that the rental dwelling unit is lead free pursuant to § 6-804 of this subtitle shall include a [\$5] \$10 processing fee with the report.
21 22	(b) The fees imposed under this section do not apply to any rental dwelling unit:
23	(1) Built after 1978; or
24 25	(2) Owned and operated by a unit of federal, State, or local government, or any public, quasi-public, or municipal corporation.
	(c) The fee imposed under this section shall be paid on or before December 31, 1995, or the date of registration of the affected property under Part III of this subtitle and on or before December 31 of each year thereafter.
29 30	(d) An owner who fails to pay the fee imposed under this section is liable for a civil penalty of up to triple the amount of each registration fee unpaid that, together

31 with all costs of collection, including reasonable attorney's fees, shall be collected in a 32 civil action in any court of competent jurisdiction.

33

#### **Article - Health - General**

34 2-104.

35 (N) (1) THE SECRETARY MAY ESTABLISH FEES NOT TO EXCEED AN AMOUNT 36 SUFFICIENT TO COVER THE ADMINISTRATIVE COSTS ASSOCIATED WITH:

12		HOUSE BILL 869
1 2 ARTICLE; AND	(I)	INSPECTIONS OR INVESTIGATIONS CARRIED OUT UNDER THIS
3 4 ISSUED UNDER T	(II) THIS ART	PERMITS, LICENSES, CERTIFICATIONS, OR REGISTRATIONS FICLE.
5 (2) 6 ESTABLISHED UI		SECRETARY MAY WAIVE ALL OR PART OF ANY FEE HIS SUBSECTION.
7 8-204.		
8 (a) The D 9 responsibilities of th		responsible for carrying out the powers, duties, and istration.
10 (b) In add	lition to th	ne powers set forth elsewhere in this title, the Director may:
	nt or joint	n the amounts made available by appropriation, gift, or grant, financial arrangement to do or have done anything er to carry out the purposes of this title; and
14 (2)	Within	the amounts made available by appropriation, employ a staff.
15 (c) In add	ition to th	ne duties set forth elsewhere in this title, the Director shall:
	TING RI FOR TH	regulations to carry out the provisions of this title, INCLUDING EASONABLE FEES FOR THE ISSUANCE AND RENEWAL OF OSE PROGRAMS CERTIFIED TO PERFORM TREATMENT;
20 (2) 21 and treatment of dr		y and analyze the needs of the State for prevention, diagnosis, e or alcohol misuse;
22 (3) 23 Assembly requests		t each report that the Secretary, Governor, or General
24(4)25misuse and alcohol		and disseminate statistics and other information on drug nd drug misuse and alcohol misuse services;
26 (5) 27 advisory bodies in		cooperatively and coordinate with other State agencies and but the provisions of this title; and
28 (6)	Do an	ything necessary or proper to carry out the scope of this title.
29 14-403.		
30 (a) (3) 31 and enforcing the p	(i) provisions	The Department shall be solely responsible for implementing of this subtitle.
<ul><li>32</li><li>33 paragraph, the Sect</li></ul>	(ii) retary may	Except as provided in subparagraph [(iv)] (III) of this y impose a fee for the purpose of inspecting, monitoring,

and regulating youth camps [as follows:] IN ACCORDANCE WITH § 2-104 OF THIS
 ARTICLE.

3 [1. \$75 for day camps;	
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4 2. \$100 for residential camps;

5 3. \$100 for travel camps; and

6 4. \$100 for trip camps.

7 (iii) All fees shall be paid to the General Fund of the State.

8 (iv)] (III) A camp accredited or certified in accordance with the 9 provisions of subsection (b)(9) of this section may not be charged a fee under the 10 provisions of this [section] ARTICLE.

11 17-103.

12 (a) Except as otherwise provided, the Secretary may set[, by rule or 13 regulation, a reasonable] A fee for any service of a public health and clinical 14 laboratory IN ACCORDANCE WITH § 2-104 OF THIS ARTICLE.

15 (b) The Secretary may not impose any fee for any service of a public health 16 and clinical laboratory in connection with:

17 (1) An examination or analysis of a water supply;

18 (2) An examination or analysis of milk; or

19 (3) An inquiry that any health officer or physician makes about a 20 communicable disease.

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21 17-204.
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22 The Secretary:

23 (1) Shall set [reasonable] licensing fees IN ACCORDANCE WITH § 2-104
 24 OF THIS ARTICLE; and

25 (2) May set a fee for the cytology proficiency testing program.

26 17-207.

27 (a) An applicant for a license shall submit an application to the Secretary on28 the form that the Secretary requires.

29 (b) An application for a license to operate a medical laboratory shall include:

30 (1) The name of the owner;

1 (2) The classes of services, complexity of testing, or the tests or 2 examinations that the medical laboratory would provide; and

3 (3) Any other information that the Secretary requires.

4 (c) The applicant shall pay to the Department the application fee set by the 5 Secretary IN ACCORDANCE WITH § 2-104 OF THIS ARTICLE.

6 17-506.

7 (a) An applicant for a permit shall submit an application to the Secretary on 8 the form that the Secretary requires.

9 (b) (1) The applicant shall pay to the Department the application fee set by 10 the Secretary IN ACCORDANCE WITH § 2-104 OF THIS ARTICLE.

(2) [The fees charged shall be set so as to produce funds sufficient to
cover the actual documented direct and indirect cost of administering the permit
program.

14 (3)] The Secretary shall waive all permit fees for local and county health 15 departments.

16 (c) The Secretary shall waive all renewal fees for local and county health17 departments.

18 19-110.

19 (a) Except as expressly provided in this subtitle, the power of the Secretary 20 over plans, proposals, and projects of units in the Department does not include the

21 power to disapprove or modify any regulation, decision, or determination that the

22 Commission makes under authority specifically delegated by law to the Commission.

23 (b) The power of the Secretary to transfer, by rule, regulation, or written

24 directive, any staff, functions, or funds of units in the Department does not apply to

25 any staff, function, or funds of the Commission. THE SECRETARY MAY ASSESS AN

26 ADMINISTRATIVE CHARGE, CONSISTENT WITH THE INDIRECT COST CHARGE27 ASSESSED TO FEDERAL GRANTS, TO FUND SERVICES PROVIDED TO THE COMMISSION

28 BY THE EXECUTIVE BRANCH.

29 (c) (1) The power of the Secretary over the procurement procedure for units 30 in the Department does not apply to the procurement procedure for the Commission.

31 (2) Subject to the provisions of paragraph (1) of this subsection, any

32 procurement for services to be performed or for supplies to be delivered to the

33 Commission is subject to the purposes and requirements of the State Finance and

34 Procurement Article.

1 19-111.
2 (c) (1) The total fees assessed by the Commission may not exceed 3 [\$10,000,000] \$11,200,000 in any fiscal year.
<ul> <li>(2) The fees assessed by the Commission shall be used exclusively to</li> <li>cover the actual documented direct costs of fulfilling the statutory and regulatory</li> <li>duties of the Commission in accordance with the provisions of this subtitle. THE</li> <li>COSTS OF THE COMMISSION INCLUDE THE ADMINISTRATIVE COSTS INCURRED BY</li> <li>THE DEPARTMENT ON BEHALF OF THE COMMISSION. THE AMOUNT TO BE PAID BY</li> <li>THE COMMISSION TO THE DEPARTMENT FOR ADMINISTRATIVE COSTS WILL BE</li> <li>CALCULATED IN THE SAME MANNER AS INDIRECT COSTS FOR FEDERAL GRANTS,</li> <li>LESS OVERHEAD COSTS PAID DIRECTLY BY THE COMMISSION.</li> </ul>
12 (3) The Commission shall pay all funds collected from the fees assessed 13 in accordance with this section into the Fund.
14 (4) The fees assessed may be expended only for purposes authorized by 15 the provisions of this subtitle.
16 (5) The amount in paragraph (1) of this subsection limits only the total 17 fees the Commission may assess in a fiscal year.
18 19-208.
<ul> <li>(a) The power of the Secretary over plans, proposals, and projects of units in</li> <li>20 the Department does not include the power to disapprove or modify any decision or</li> <li>21 determination that the Commission makes under authority specifically delegated by</li> <li>22 law to the Commission.</li> </ul>
<ul> <li>(b) The power of the Secretary to transfer by rule, regulation, or written</li> <li>directive, any staff, functions, or funds of units in the Department does not apply to</li> <li>any staff, function, or funds of the Commission. THE SECRETARY MAY ASSESS AN</li> <li>ADMINISTRATIVE CHARGE, CONSISTENT WITH THE INDIRECT COST CHARGE</li> <li>ASSESSED TO FEDERAL GRANTS, TO FUND SERVICES PROVIDED TO THE COMMISSION</li> <li>BY THE EXECUTIVE BRANCH.</li> </ul>
<ul> <li>29 (c) (1) The power of the Secretary over the procurement procedure for units</li> <li>30 in the Department does not apply to the procurement procedure for the Commission.</li> </ul>
31 (2) Subject to the provisions of paragraph (1) of this subsection, any 32 procurement for services to be performed or for supplies to be delivered to the

32 procurement for services to be performed or for supplies to be delivered to the

33 Commission is subject to the purposes and requirements of the State Finance and

34 Procurement Article.

35 19-213.

36 (c) (1) The total user fees assessed by the Commission may not exceed 37 [\$4,000,000] \$4,500,000 in any fiscal year.

1 (d) (8)The Fund shall be used only to provide funding for the Commission 2 and for the purposes authorized under this subtitle. THE COSTS OF THE COMMISSION 3 INCLUDE THE ADMINISTRATIVE COSTS INCURRED BY THE DEPARTMENT ON BEHALF 4 OF THE COMMISSION. THE AMOUNT TO BE PAID BY THE COMMISSION TO THE 5 DEPARTMENT FOR ADMINISTRATIVE COSTS WILL BE CALCULATED IN THE SAME 6 MANNER AS INDIRECT COSTS FOR FEDERAL GRANTS, LESS OVERHEAD COSTS PAID 7 DIRECTLY BY THE COMMISSION. 8 21-308. 9 For any license issued for which the authority to conduct a program (a) [(1)]10 under this subtitle has been delegated to a county health department: 11 [(i)] (1)A county governing body or the Mayor and City Council of 12 Baltimore City may provide for a license fee schedule based on the anticipated cost of 13 licensing, inspecting, and regulating food establishments and may provide for 14 exemptions from the license fee schedule; and 15 All license fees shall be paid to the local health [(ii)] (2)16 department or chief financial officer of the county governing body or Baltimore City. Except in Baltimore City, Montgomery County, and Prince George's 17 [(2)]18 County, a license fee under this subsection may not exceed: 19 \$150: or (i) 20 (ii) \$35 for a seasonal food processing operation that: 21 1. Uses only food that is grown on the property of the 22 licensee; and 23 2. Is in operation for not more than a 3-month continuous 24 period in the calendar year. 25 A seasonal food processing operation may obtain a food establishment (3)26 license for a fee of \$35 under paragraph (2)(ii) of this subsection only twice in a calendar year.] 27 28 For any other food establishment license[: (b) 29 The Department], THE SECRETARY shall establish a license fee (1)30 [schedule based on the anticipated cost of licensing, inspecting, and regulating food 31 establishments] IN ACCORDANCE WITH § 2-104 OF THIS ARTICLE. 32 All fees collected shall go into the General Fund. [(2) 33 A license fee may not exceed \$150.] (3)34 21-309. 35 The Department may renew a license if the licensee: (d)

1 (1)Has complied with this subtitle and the regulations adopted under 2 this subtitle; 3 (2)Submits to the Department a completed renewal application on the 4 form the Department requires; 5 Pays the renewal fee assessed under [§ 21-308] § 2-104 of this (3)6 [subtitle] ARTICLE, unless exempted from the fee under this subtitle or any 7 regulation adopted under this subtitle; and Agrees to permit access to the food establishment for purposes of any 8 (4)9 inspection permitted or required under this subtitle. 10 21-331. 11 (c) To apply for a soft drink registration, the manufacturer of the soft drink or 12 a dealer for the manufacturer shall: 13 (1)Submit an application to the Department on the form that the 14 Department requires; List on the application form the flavors of soft drink that the 15 (2)16 applicant proposes to sell; and Pay to the Department an inspection fee [of \$50] ESTABLISHED BY 17 (3)18 THE SECRETARY UNDER § 2-104 OF THIS ARTICLE for each flavor. 19 21-336. 20 (c) (1)Except as authorized under subsection (d) of this section, a person 21 may not bottle water unless the person is licensed by the Department under § 21-305 22 of this subtitle. 23 The Department may not issue a license if the Department (2)24 determines that the water is: Not from an approved source; or 25 (i) In any way injurious to the public health. 26 (ii) 27 (3) To apply for a license to bottle water, a bottler shall: 28 (i) Submit an application to the Department on the form that the 29 Department requires; 30 List on the application form the types of bottled water that the (ii) 31 applicant proposes to bottle; and 32 (iii) Pay to the Department an annual fee established by the 33 [Department that shall be sufficient to cover the administrative costs associated with

34 the provisions of this section] SECRETARY UNDER § 2-104 OF THIS ARTICLE.

1 (4) While it is effective, a license to bottle water authorizes a bottler to 2 bottle and sell in the State the types of bottled water identified in the license.
<ul> <li>3 (d) (1) Subject to the requirements of subsection (e) of this section, a person</li> <li>4 may not sell water in this State that was bottled outside this State unless the person</li> <li>5 bottling the water has registered the water with the Department.</li> </ul>
6 (2) In order to register with the Department, a person shall present to 7 the Department:
8 (i) A statement of acceptability issued by the appropriate 9 approving authority of the state in which the water is collected, demonstrating that:
101.The source of the water supply and the method of handling11the water, as practiced in that state, are not prejudicial to the public health and the12method is at least as stringent as those required under this section; and
132.The water is allowed to be sold in the state that issued the14 statement of acceptability; and
15(ii)Any other documents related to public health and safety16 required of a person applying for a license to bottle water in this State.
17 (3) The provisions of this subsection do not prevent the Department from 18 prohibiting the use or sale of bottled water shipped from outside this State, if, in the 19 judgment of the Department:
20 (i) The water is shown by analysis to be unfit for drinking;
21 (ii) The water has been misbranded under § 21-210 of this title; or
22 (iii) Its quality in any way is injured by such handling as may be 23 accorded to it after arriving in this State.
<ul> <li>(4) [(i) The Department] THE SECRETARY shall establish an annual</li> <li>out-of-state registration fee under this section IN ACCORDANCE WITH § 2-104 OF</li> <li>THIS ARTICLE.</li> </ul>
27 [(ii) The out-of-state registration fee shall be sufficient to cover the 28 administrative costs associated with the provisions of this section.]
29 21-412.
30 [(a)] An applicant for a permit shall:
50 [(a)] An applicant for a permit shan.
31 (1) Submit an application to the Secretary on the form that the Secretary 32 provides; and

19			HOUSE BILL 869
1	[(b)	The Sec	retary shall charge the following fees for permits:
2		(1)	Bobtailer permit \$50.
3		(2)	Bulk milk hauler/sampler permit \$50.
4		(3)	Certified industry dairy farm inspector permit \$10.
5		(4)	Distribution station permit \$25.
6		(5)	Milk processor permit \$100.
7		(6)	Milk producer permit No fee.
8 9	milk ta	(7) nk truck.	Milk transportation company permit \$5, plus \$5 for each
10		(8)	Receiving station permit \$25.
11		(9)	Transfer station permit \$25.]
12	21-808.		
13	(a)	An app	cant for a license shall:
14 15 1	requires; ar	(1) nd	Submit an application to the Secretary on the form that the Secretary
16 17	SECRETA	(2) RY UND	Pay to the Secretary an application fee ESTABLISHED BY THE ER § 2-104 OF THIS ARTICLE.
18	(b)	[(1)]	The application fee under this section shall be based on:
	this State, t State; and	he annua	[(i)] (1) If the applicant has a manufacturing facility located in production of any frozen dessert or frozen dessert mix in this
22 23	this State, t	he annua	[(ii)] (2) If the applicant has a manufacturing facility not located in sales of any frozen dessert or frozen dessert mix in this State.
24		[(2)	The application fee under this section shall be assessed as follows:
25			(i) 0 to 25,000 gallons \$10
26			(ii) 25,001 to 100,000 gallons \$50
27			(iii) 100,001 to 250,000 gallons\$100
28			(iv) 250,001 to 500,000 gallons \$150
29			(v) Over 500,000 gallons \$200.]

1 2	(c) For each license for which a person applies, the person shall submit a separate application and pay a separate application fee.						
3	(d)	The app	The application:				
4		(1)	Shall be	on the form that the Secretary requires; and			
5		(2)	Shall inc	clude:			
6 7	dessert or fro	ozen dess	(i) ert mix is	The location of the manufacturing plant at which the frozen manufactured; and			
8 9	dessert mix i	is to be so	(ii) old.	Any brand name under which the frozen dessert or frozen			
10	21-812.						
11 12	(a) license is re			on the first anniversary of its effective date, unless the term as provided in this section.			
	(b) licensee, by that states:			before the license expires, the Secretary shall send to the the last known address of the licensee, a renewal notice			
16		(1)	The date	e on which the current license expires;			
17 18	Secretary fo	(2) or the ren		e by which the renewal application must be received by the e issued and mailed before the license expires; and			
19		(3)	The amo	bunt of the renewal fee.			
20 21	(c) additional 1			expires, the licensee periodically may renew it for an icensee:			
22		(1)	Otherwi	se is entitled to a license;			
23 24	SECRETAI	(2) RY UND		the Secretary a renewal fee ESTABLISHED BY THE 04 OF THIS ARTICLE; and			
25		(3)	Submits	to the Secretary:			
26 27	and		(i)	A renewal application on the form that the Secretary requires;			
28 29	this section	for renew	(ii) val.	Satisfactory evidence of compliance with the requirements of			
30	(d)	[(1)]	The ren	ewal fee under this section shall be based on:			

1 2 State, the a 3 and	nnual pro	[(i)] duction o	(1) If the licensee has a manufacturing facility located in this of any frozen dessert or frozen dessert mix in this State;			
4 5 this State,	the annua	[(ii)] I sales of	(2) If the licensee has a manufacturing facility not located in any frozen dessert or frozen dessert mix in this State.			
6	[(2)	The an	nual fee under this section shall be assessed as follows:			
7		(i)	0 to 25,000 gallons \$10			
8		(ii)	25,001 to 100,000 gallons \$50			
9		(iii)	100,001 to 250,000 gallons \$100			
10		(iv)	250,001 to 500,000 gallons \$150			
11		(v)	Over 500,000 gallons \$200.]			
12 (e) 13 requireme	12 (e) The Secretary shall renew the license of each licensee who meets the 13 requirements of this section.					
14 (f)	A licer	ise is not	transferable.			
15 24-407.						
16 (a)	To app	ly for a li	icense, an applicant shall:			
17 18 Departmer	(1) nt require		t to the Department an application on the form that the			
19 20 THE SEC	(2) RETARY		the Department an application fee [of \$50] ESTABLISHED BY \$ 2-104 OF THIS ARTICLE.			
21 (b) 22 decorative			t shall waive the license fee for any manufacturer of			
23	(1)	Are ma	ade by needlepoint or by hand; and			
24	(2)	Are sol	ld for use only by:			
25		(i)	Nursing homes;			
26		(ii)	Churches; or			

27 (iii) Other nonprofit organizations.

22			HOUSE BILL 869
1			Article - State Government
2	9-1604.		
3	(b) (1)	The Ch	nief Administrative Law Judge may:
4		(i)	serve as an administrative law judge in a contested case;
5 6	other governmental	(ii) entities;	furnish administrative law judges on a contractual basis to
7 8	from any public or p	(iii) private sou	accept and expend funds, grants, and gifts and accept services arce;
9 10	agencies or educati	(iv) onal instit	enter into agreements and contracts with any public or private utions;
11		(v)	adopt regulations to implement this subtitle; and
12		(vi)	assess fees to cover administrative expenses as follows:
13			1. to file an appeal, a fee not exceeding [\$15] \$50; and
14			2. to process a subpoena, a fee not exceeding \$5.
15 16	(2) administrative expe		narged under paragraph (1) of this subsection for not be charged to:
17		(i)	State agencies; or
18 19	Hearings to be unal	(ii) ble to pay	petitioners who are determined by the Office of Administrative the fees.
		nded to a	harged under paragraph (1) of this subsection for filing an party who initiates the appeal if the party receives a administrative law judge.
23			Article - Tax - General
24	10-106.1.		
	OF THIS SUBTITI	LE, BUT	AL SUBJECT TO THE STATE INCOME TAX UNDER § 10-105(A) NOT SUBJECT TO THE COUNTY INCOME TAX UNDER § 10-106 LL BE SUBJECT TO THE TAX IMPOSED UNDER THIS SECTION.
	TO THE LOWEST	COUNT	THE TAX IMPOSED UNDER THIS SECTION SHALL BE EQUAL Y INCOME TAX RATE SET BY ANY MARYLAND COUNTY IN -106 OF THIS SUBTITLE.

31 (C) THE TAX IMPOSED UNDER THIS SECTION SHALL BE DISTRIBUTED BY THE
 32 COMPTROLLER IN ACCORDANCE WITH § 2-609 OF THIS ARTICLE.

23

1 11-105.

2 (a) Except as provided in subsection (b) of this section, a person who timely 3 files a sales and use tax return is allowed, for the expense of collecting and paying the 4 tax, a credit equal to 0.9% of the gross amount of sales and use tax that the person is 5 to pay to the Comptroller.

6 [(b) (1) Subject to paragraph (2) of this subsection, the credit allowed under 7 this section is 1.2% of the first \$6,000 of the gross amount of sales and use tax that 8 the person is to pay with each return.

9 (2) For a vendor who files or is eligible to file a consolidated return under 10 § 11-502 of this title, the credit allowed under paragraph (1) of this subsection is 1.2% 11 of the first \$6,000 of the gross amount of sales and use tax that the person is or would 12 be required to pay with the consolidated return.]

13 (B) FROM JULY 1, 2004 THROUGH JUNE 30, 2005, THE AMOUNT OF CREDIT 14 ALLOWABLE UNDER SUBSECTION (A) OF THIS SECTION IS 0.5%.

15 Article - Tax - Property

16 14-704.

17 (a) (1) If the annual report is not submitted as required by § 11-101 of this 18 article, the Department shall assess:

19 (i) an initial tax penalty not exceeding 1/10 of 1% of the total 20 county assessment in all counties where property is located; and

21 (ii) an additional penalty of 2% of the initial tax penalty for each 30 22 days or fraction of a 30-day period that the report is not submitted.

23 (2) The initial penalty under paragraph (1) of this subsection may not be 24 more than \$500 or less than:

25 (i) \$30 if 1 to 15 days late;

26 (ii) \$40 if 16 to 30 days late; or

27 (iii) \$50 if over 30 days late.

(b) The Department may abate or reduce the tax penalty under subsection (a)29 of this section when good cause is shown.

30 (c) [If a person submits a request on or before April 15 of the year in which

31 the report is due, the] THE Department may extend [for a period not exceeding 60

32 days] the date for submitting the report UNTIL JUNE 15 OF THE YEAR IN WHICH THE

33 REPORT IS DUE IF A PERSON SUBMITS A REQUEST:

1 (1) ELECTRONICALLY ON OR BEFORE APRIL 15 OF THE YEAR IN WHICH 2 THE REPORT IS DUE; OR

3 (2) BY PAPER DOCUMENT ON OR BEFORE MARCH 15 OF THE YEAR IN 4 WHICH THE REPORT IS DUE.

5 (D) (1) ANY EXTENSION REQUEST SUBMITTED BY PAPER DOCUMENT MUST
6 BE ACCOMPANIED BY THE FEE SPECIFIED IN § 1-203 OF THE CORPORATIONS AND
7 ASSOCIATIONS ARTICLE.

8 (2) EXTENSIONS ARE NOT ACCEPTED BY FACSIMILE.

9 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland 10 read as follows:

11

#### Article - Health - General

12 7-517.

13(A)(1)IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS14INDICATED.

15 (2) "INTERMEDIATE CARE FACILITY FOR THE MENTALLY RETARDED
16 ("ICF-MR")" MEANS A STATE RESIDENTIAL CENTER FOR INDIVIDUALS WITH MENTAL
17 RETARDATION.

18 (3) "ICF-MR INCOME" MEANS ALL REVENUES RECEIVED BY AN ICF-MR
19 FROM ANY SOURCE PROVIDING ICF-MR SERVICES TO RESIDENTS OF THE FACILITY.

20 (B) (1) EACH ICF-MR OPERATING IN MARYLAND IS SUBJECT TO AN 21 ASSESSMENT OF 6% OF ALL ICF-MR INCOME.

22 (2) THE ASSESSMENT REQUIRED BY THIS SECTION SHALL:

23(I)BE PAID BY EACH ICF-MR IN ACCORDANCE WITH THIS24 SECTION; OR

(II) TERMINATE IF THE ASSESSMENT IS NOT PERMISSIBLE UNDER
 SECTION 1903(W) OF THE SOCIAL SECURITY ACT.

27 (C) ON OR BEFORE THE 15TH DAY OF EACH QUARTER OF THE STATE FISCAL
28 YEAR, EACH ICF-MR SHALL PAY TO THE DEPARTMENT 6% OF THE ICF-MR INCOME
29 RECEIVED DURING THE PREVIOUS FISCAL QUARTER.

30 (D) THE DEPARTMENT MAY ADOPT REGULATIONS TO IMPLEMENT THIS 31 SECTION.

32 19-1416.

33 (A) IN THIS SECTION:

25	HOUSE BILL 869
1 2	(1) EXCEPT AS PROVIDED IN ITEM (2) OF THIS SUBSECTION, "NURSING FACILITY" HAS THE MEANING STATED IN § 19-301 OF THIS TITLE; AND
3 4	(2) "NURSING FACILITY" DOES NOT INCLUDE A CONTINUING CARE FACILITY WITHIN THE MEANING OF ARTICLE 70B, § 7 OF THE CODE.
5 6	(B) (1) ALL NURSING FACILITIES OPERATING IN MARYLAND ARE SUBJECT TO AN ASSESSMENT OF \$1,200 PER LICENSED BED PER YEAR.
7	(2) THE ASSESSMENT REQUIRED BY THIS SECTION SHALL:
8 9	(I) BE PAID BY THE NURSING FACILITIES IN ACCORDANCE WITH THIS SECTION; AND
10	(II) TERMINATE AND MAY NOT BE ASSESSED IF:
11 12	1. THE ASSESSMENT IS NOT PERMISSIBLE UNDER SECTION 1903(W) OF THE SOCIAL SECURITY ACT; OR
	2. THE FEDERAL CENTERS FOR MEDICARE AND MEDICAID SERVICES DO NOT APPROVE THE EXCLUSION OF CONTINUING CARE FACILITIES FROM THE DEFINITION OF "NURSING FACILITY" UNDER THIS SECTION.
	(C) (1) ON OR BEFORE THE 15TH DAY OF EACH QUARTER OF THE STATE FISCAL YEAR, EACH NURSING FACILITY SHALL PAY TO THE COMPTROLLER \$300 PER LICENSED BED ON THE FIRST DAY OF THE PREVIOUS FISCAL QUARTER.
19 20	(2) UPON REQUEST BY THE DEPARTMENT, A NURSING FACILITY SHALL PROVIDE VERIFICATION, IN A MANNER PRESCRIBED BY THE DEPARTMENT, OF:
21	(I) THE AMOUNT PAID BY THE NURSING HOME; AND
22 23	(II) THE NUMBER OF LICENSED BEDS UPON WHICH PAYMENT OF THE ASSESSMENT WAS CALCULATED.
26	(D) IF A NURSING FACILITY FAILS TO PAY THE FULL ASSESSMENT DUE TO THE COMPTROLLER IN A TIMELY FASHION, THE COMPTROLLER MAY IMPOSE A FINE OF UP TO \$1,000 PER DAY FOR EACH DAY THAT ALL OR PART OF THE PAYMENT IS DELINQUENT.
	(E) (1) IF A NURSING FACILITY CHANGES OWNERSHIP WITHOUT PAYING ALL ASSESSMENTS DUE AND OWING UNDER THIS SECTION, THE NEW OWNER SHALL ASSUME THE OBLIGATION TO PAY ALL ASSESSMENTS DUE AND OWING.
31 32	(2) THE DEPARTMENT MAY WAIVE THE REQUIRED ASSESSMENT IF THE NEW OWNER DEMONSTRATES GOOD CAUSE.
33 34	(F) THE DEPARTMENT MAY ADOPT REGULATIONS TO IMPLEMENT THIS SECTION.

1 SECTION 3. AND BE IT FURTHER ENACTED, That the Department of

2 Health and Mental Hygiene shall submit a request to the federal Centers for

3 Medicare and Medicaid Services for permission to exclude continuing care facilities

4 from the definition of nursing facilities for purposes of the assessment under §

5 19-1416 of the Health - General Article, as enacted by Section 2 of this Act.

6 SECTION 4. AND BE IT FURTHER ENACTED, That if any provision of this 7 Act or the application thereof to any person or circumstance is held invalid for any 8 reason in a court of competent jurisdiction, the invalidity does not affect other 9 provisions or any other application of this Act which can be given effect without the 10 invalid provision or application, and for this purpose the provisions of this Act are 11 declared severable.

12 SECTION 5. AND BE IT FURTHER ENACTED, That § 10-106.1 of the Tax -13 General Article, as enacted by Section 1 of this Act, shall be applicable to all taxable 14 years beginning after December 31, 2003.

15 SECTION 6. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall 16 take effect July 1, 2004.

SECTION 7. AND BE IT FURTHER ENACTED, That, except as provided inSection 6 of this Act, this Act shall take effect June 1, 2004.