

HOUSE BILL 796

Q4

8lr2286

By: **Delegate Carr**

Introduced and read first time: February 6, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Tax Sales – Property Withheld from Sale**

3 FOR the purpose of altering a provision allowing a property tax collector to withhold
4 property from a tax sale when the total taxes on the property amount to less
5 than a certain amount; providing for the application of this Act; and generally
6 relating to tax sales.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 14–811
10 Annotated Code of Maryland
11 (2007 Replacement Volume)

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

14 **Article – Tax – Property**

15 14–811.

16 The collector may withhold from sale any property, when the total taxes on the
17 property, including interest and penalties, amount to less than [\$100] **\$300** in any
18 1 year.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 June 1, 2008, and shall be applicable to all certificates of sale issued on or after July
21 1, 2008.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

