

# HOUSE BILL 54

Q1, N1

(4lr0603)

## ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by ~~Delegate Atterbeary~~ Delegates Atterbeary and Hill

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
Speaker.

### CHAPTER \_\_\_\_\_

1 AN ACT concerning

#### 2 **Property Tax – Transfer to Heir or Legatee – Payment Plans**

3 FOR the purpose of exempting ~~an instrument~~ a grant of land transferring residential real  
4 property from the estate of a decedent to an heir or a legatee of the decedent from  
5 certain requirements for the payment of taxes on real property if the heir or legatee  
6 of the decedent enters into a payment plan to pay all the taxes due and owed on the  
7 property; exempting a grant of land that is subject to a payment plan for property  
8 taxes from certain requirements for the payment of taxes if the grantee agrees to  
9 assume the grantor's obligations under the payment plan; requiring the State Tax  
10 Sale Ombudsman to contract with a vendor to operate an installment payment  
11 program for the payment of taxes in which any homeowner may enroll; authorizing  
12 the governing body of a county or municipal corporation to establish, by law, an  
13 installment payment program for taxes in arrears on any residential property; and  
14 generally relating to the payment of property taxes.

#### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

*Italics indicate opposite chamber/conference committee amendments.*



1 BY repealing and reenacting, without amendments,  
2 Article – Real Property  
3 Section 3–104(a) and (b)  
4 Annotated Code of Maryland  
5 (2023 Replacement Volume)

6 BY repealing and reenacting, with amendments,  
7 Article – Real Property  
8 Section 3–104(c)  
9 Annotated Code of Maryland  
10 (2023 Replacement Volume)

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 2–112  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2023 Supplement)

16 BY adding to  
17 Article – Tax – Property  
18 Section 10–209  
19 Annotated Code of Maryland  
20 (2019 Replacement Volume and 2023 Supplement)

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

23 **Article – Real Property**

24 3–104.

25 (a) (1) The Clerk of the Circuit Court may record an instrument that effects a  
26 change of ownership if the instrument is:

27 (i) Endorsed with the certificate of the collector of taxes of the  
28 county in which the property is assessed, required under subsection (b) of this section;

29 (ii) 1. Accompanied by a complete intake sheet; or

30 2. Endorsed by the assessment office for the county as  
31 provided in subsection (g)(8) of this section; and

32 (iii) Accompanied by a copy of the instrument, and any survey, for  
33 submission to the Department of Assessments and Taxation.

34 (2) The Supervisor of Assessments shall transfer ownership of property in  
35 the assessment records, effective as of the date of recordation, upon receipt from the Clerk

1 of the Circuit Court of a copy of the instrument, the completed intake sheet, and any survey  
2 submitted under paragraph (1) of this subsection.

3 (b) (1) (i) Except as provided in subsection (c) of this section, property may  
4 not be transferred on the assessment books or records until:

5 1. All public taxes, assessments, and charges currently due  
6 and owed on the property have been paid to the treasurer, tax collector, or director of  
7 finance of the county in which the property is assessed; and

8 2. All taxes on personal property in the county due by the  
9 transferor have been paid when all land owned by the transferor in the county is being  
10 transferred.

11 (ii) The certificate of the collecting agent designated by law, showing  
12 that all taxes, assessments, and charges have been paid, shall be endorsed on the deed, and  
13 the endorsement shall be sufficient authority for transfer on the assessment books.

14 (2) (i) Except as provided in subsection (c) of this section, in Allegany,  
15 Cecil, Charles, Dorchester, Harford, Howard, Kent, Queen Anne's, Somerset, and St.  
16 Mary's counties no property may be transferred on the assessment books or records until:

17 1. All public taxes, assessments, any charges due a  
18 municipal corporation, and charges due on the property have been paid as required by law;  
19 and

20 2. All taxes on personal property in the county due by the  
21 transferor have been paid when all land owned by the transferor in the county and  
22 municipal corporation is being transferred.

23 (ii) The certificate of the collecting agent and municipal corporation  
24 designated by law showing that all taxes, assessments, and charges have been paid, shall  
25 be endorsed on the deed and the endorsement shall be sufficient authority for transfer on  
26 the assessment books.

27 (c) (1) (i) 1. The requirements for prepayment of personal property  
28 taxes in subsection (b) of this section do not apply to grants of land made:

29 [1.] A. By or on behalf of any mortgagee, lien creditor,  
30 trustee of a deed of trust, judgment creditor, trustee in bankruptcy or receiver, and any  
31 other court-appointed officer in an insolvency or liquidation proceeding; or

32 [2.] B. By a deed in lieu of foreclosure to any holder of a  
33 mortgage or deed of trust or to the holder's assignee or designee.

1                   **2. THE REQUIREMENTS FOR PAYMENT OF REAL**  
 2 **PROPERTY TAXES IN SUBSECTION (B) OF THIS SECTION DO NOT APPLY TO GRANTS**  
 3 **OF LAND THAT TRANSFER RESIDENTIAL REAL PROPERTY FROM THE ESTATE OF A**  
 4 **DECEDENT TO AN HEIR OR A LEGATEE OF THE DECEDENT, IF THE HEIR OR LEGATEE**  
 5 **OF THE DECEDENT ENTERS INTO A PAYMENT PLAN TO PAY ALL PUBLIC TAXES,**  
 6 **ASSESSMENTS, AND CHARGES CURRENTLY DUE AND OWED ON THE PROPERTY WITH:**

7                   **A. THE COUNTY OR MUNICIPAL CORPORATION TO**  
 8 **WHICH THE TAXES, ASSESSMENTS, AND CHARGES ARE DUE; OR**

9                   **B. THE STATE TAX SALE OMBUDSMAN.**

10                   **3. ~~THE CLERK OF THE CIRCUIT COURT~~ COLLECTOR OF**  
 11 **TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION TO WHICH THE TAXES,**  
 12 **ASSESSMENTS, OR CHARGES ARE DUE SHALL PROVIDE THE HEIR OR LEGATEE OF A**  
 13 **DECEDENT TO WHOM PROPERTY IS TRANSFERRED UNDER SUBSUBPARAGRAPH 2 OF**  
 14 **THIS SUBPARAGRAPH WITH THE TOLL-FREE TELEPHONE NUMBER AND WEBSITE**  
 15 **ADDRESS OF THE STATE TAX SALE OMBUDSMAN AND A BRIEF DESCRIPTION OF THE**  
 16 **SERVICES AND PROGRAMS AVAILABLE THROUGH THE OMBUDSMAN'S OFFICE.**

17                   **4. WHEN AN HEIR OR A LEGATEE OF A DECEDENT**  
 18 **ENTERS INTO A PAYMENT PLAN WITH A COUNTY, A MUNICIPAL CORPORATION, OR**  
 19 **THE STATE TAX SALE OMBUDSMAN UNDER SUBSUBPARAGRAPH 2 OF THIS**  
 20 **SUBPARAGRAPH, THE COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL**  
 21 **CORPORATION OR THE STATE TAX SALE OMBUDSMAN SHALL PROVIDE THE HEIR OR**  
 22 **LEGATEE WITH AN AFFIDAVIT OF THE PAYMENT PLAN, WHICH THE HEIR OR**  
 23 **LEGATEE SHALL PROVIDE TO THE CLERK OF THE CIRCUIT COURT TO RECORD AN**  
 24 **INSTRUMENT TRANSFERRING OWNERSHIP TO THE HEIR OR LEGATEE.**

25                   (ii) Notwithstanding any other provision of law, and except as  
 26 provided in subparagraph (iii) of this paragraph, after the recordation of a deed or other  
 27 instrument that effects a grant of land described in subparagraph [(i)] (I)1 of this  
 28 paragraph, the land shall be free and clear of, and unencumbered by, any lien or claim of  
 29 lien for any unpaid taxes on personal property.

30                   (iii) Subparagraph (ii) of this paragraph does not apply to:

31                   1. Any lien for unpaid taxes on personal property that  
 32 attached to the land by recording and indexing a notice as provided in § 14-804(b) of the  
 33 Tax – Property Article prior to the recording of the mortgage, lien, deed of trust, or other  
 34 encumbrance giving rise to the grant of land described in subparagraph [(i)] (I)1 of this  
 35 paragraph; or

1                   2.     Unpaid taxes on personal property owed by the transferee  
2 or subsequent owner of the land after a grant of land described in subparagraph [(i)] **(I)1**  
3 of this paragraph.

4                   (iv)    This paragraph does not affect the rights of the personal property  
5 tax lienholder to make a claim to any surplus proceeds from a judicial sale of land resulting  
6 in a grant of land described in subparagraph [(i)] **(I)1** of this paragraph.

7                   (2)     Subsection (b) of this section does not apply in Charles, St. Mary's,  
8 Dorchester, Harford, Howard, Kent, Prince George's, Worcester, Carroll, Montgomery,  
9 Frederick and Washington counties to any deed executed as a mere conduit or for  
10 convenience in holding and passing title, known popularly as a straw deed or, as provided  
11 in § 4–108 of this article, a deed making a direct grant in lieu of a straw deed, or to a deed  
12 which is a supplementary instrument merely confirming, correcting, or modifying a  
13 previously recorded deed, if there is no actual consideration paid or to be paid for the  
14 execution of the supplementary instrument.

15                   (3)     Subsection (b) of this section does not apply in Baltimore City and Anne  
16 Arundel, Baltimore, Carroll, Frederick, St. Mary's, or Washington counties to any deed  
17 transferring property to the county when the controller or treasurer of the county has  
18 certified that the conveyance does not impair the security for any public taxes, assessments,  
19 and charges due on the remaining property of the grantor.

20                   (4)     (i)     Property may be transferred on the assessment books or records  
21 in July, August, or September if instead of paying the taxes required under subsection (b)(1)  
22 of this section on a property transfer by assumption, a lender or the attorney handling the  
23 transfer of title files with the county treasurer, tax collector, or director of finance of the  
24 county in which the property is assessed a statement that certifies that the lender  
25 maintains a real estate tax escrow account.

26                   (ii)    Upon receipt of the statement required in subparagraph (i) of  
27 this paragraph, the county treasurer, tax collector, or director of finance shall endorse on  
28 the deed an appropriate certification and the endorsement shall be sufficient authority for  
29 transfer on the assessment books.

30                   (5)     **(I)    [At] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS**  
31 **PARAGRAPH, AT** the time of transfer of real property subject to a semiannual payment  
32 schedule for the payment of property taxes, only those semiannual payments that are due  
33 for the current taxable year under § 10–204.3 of the Tax – Property Article must be paid  
34 prior to the transfer of the property.

35                   **(II)    THE SEMIANNUAL PAYMENTS THAT ARE DUE FOR THE**  
36 **CURRENT TAXABLE YEAR UNDER § 10–204.3 OF THE TAX – PROPERTY ARTICLE ARE**  
37 **NOT REQUIRED TO BE PAID BEFORE THE TRANSFER OF THE PROPERTY IF:**

1           1.     **THE PROPERTY IS RESIDENTIAL REAL PROPERTY**  
2 **THAT IS BEING TRANSFERRED FROM THE ESTATE OF A DECEDENT TO AN HEIR OR A**  
3 **LEGATEE OF THE DECEDENT; AND**

4           2.     **THE HEIR OR LEGATEE OF THE DECEDENT ENTERS**  
5 **INTO A PAYMENT PLAN TO PAY ALL PUBLIC TAXES, ASSESSMENTS, AND CHARGES**  
6 **CURRENTLY DUE AND OWED ON THE PROPERTY WITH:**

7           A.     **THE COUNTY OR MUNICIPAL CORPORATION TO**  
8 **WHICH THE TAXES, ASSESSMENTS, AND CHARGES ARE DUE; OR**

9           B.     **THE STATE TAX SALE OMBUDSMAN.**

10           **(III) THE ~~CLERK OF THE CIRCUIT COURT~~ COLLECTOR OF TAXES**  
11 **FOR THE COUNTY OR MUNICIPAL CORPORATION TO WHICH THE TAXES,**  
12 **ASSESSMENTS, OR CHARGES ARE DUE SHALL PROVIDE THE HEIR OR LEGATEE OF A**  
13 **DECEDENT TO WHOM PROPERTY IS TRANSFERRED UNDER SUBPARAGRAPH (II) OF**  
14 **THIS PARAGRAPH WITH THE TOLL-FREE TELEPHONE NUMBER AND WEBSITE**  
15 **ADDRESS OF THE STATE TAX SALE OMBUDSMAN AND A BRIEF DESCRIPTION OF THE**  
16 **SERVICES AND PROGRAMS AVAILABLE THROUGH THE OMBUDSMAN'S OFFICE.**

17           **(IV) WHEN AN HEIR OR A LEGATEE OF A DECEDENT ENTERS**  
18 **INTO A PAYMENT PLAN WITH A COUNTY, A MUNICIPAL CORPORATION, OR THE STATE**  
19 **TAX SALE OMBUDSMAN UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE**  
20 **COLLECTOR OF TAXES FOR THE COUNTY OR MUNICIPAL CORPORATION OR THE**  
21 **STATE TAX SALE OMBUDSMAN SHALL PROVIDE THE HEIR OR LEGATEE WITH AN**  
22 **AFFIDAVIT OF THE PAYMENT PLAN, WHICH THE HEIR OR LEGATEE SHALL PROVIDE**  
23 **TO THE CLERK OF THE CIRCUIT COURT TO RECORD AN INSTRUMENT**  
24 **TRANSFERRING OWNERSHIP TO THE HEIR OR LEGATEE.**

25           **(6) (I) THE REQUIREMENTS FOR PAYMENT OF REAL PROPERTY**  
26 **TAXES IN SUBSECTION (B) OF THIS SECTION DO NOT APPLY TO A GRANT OF LAND**  
27 **THAT IS SUBJECT TO A PAYMENT PLAN FOR PROPERTY TAXES WITH A COUNTY, A**  
28 **MUNICIPAL CORPORATION, OR THE STATE TAX SALE OMBUDSMAN IF THE GRANTEE**  
29 **ENTERS INTO AN AGREEMENT WITH THE COUNTY, MUNICIPAL CORPORATION, OR**  
30 **THE STATE TAX SALE OMBUDSMAN TO ASSUME THE GRANTOR'S OBLIGATIONS**  
31 **UNDER THE PAYMENT PLAN.**

32           **(II) THE COLLECTOR OF TAXES FOR THE COUNTY OR**  
33 **MUNICIPAL CORPORATION OR THE STATE TAX SALE OMBUDSMAN SHALL PROVIDE**  
34 **THE GRANTEE WITH AN AFFIDAVIT OF THE PAYMENT PLAN, WHICH THE GRANTEE**  
35 **SHALL PROVIDE TO THE CLERK OF THE CIRCUIT COURT TO RECORD AN**  
36 **INSTRUMENT TRANSFERRING OWNERSHIP TO THE GRANTEE.**

**Article – Tax – Property**

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2–112.

(a) (1) In this section the following words have the meanings indicated.

(2) “Homeowner” has the meaning stated in § 9–105 of this article.

(3) “Tax” has the meaning stated in § 14–801 of this article.

(b) There is a State Tax Sale Ombudsman in the Department.

(c) The Ombudsman:

(1) shall be appointed by the Director;

(2) shall be in the management service of the State Personnel Management System; and

(3) may be removed from office only after a hearing before the Department and a finding of incompetency or other good cause.

(d) The Ombudsman shall:

(1) assist homeowners to understand the process for collection of delinquent taxes;

(2) actively assist homeowners to apply for tax credits, discount programs, and other public benefits that may assist the homeowners to pay delinquent taxes and improve their financial situation;

(3) refer homeowners to legal services, housing counseling, and other social services that may assist homeowners to pay delinquent taxes and improve their financial situation;

(4) maintain a website that functions as a clearinghouse for information concerning:

(i) the process for collection of delinquent taxes; and

(ii) services and programs that are available to assist homeowners to pay delinquent taxes and improve their financial situation; and

(5) maintain a toll-free telephone number that a homeowner may call to obtain individualized personal assistance with delinquent taxes.

1 (e) A county may, by law, establish a County Tax Sale Ombudsman to fulfill all  
2 the responsibilities of the State Tax Sale Ombudsman under subsection (d) of this section  
3 with respect to homeowners within the county.

4 (F) (1) THE OMBUDSMAN SHALL CONTRACT WITH A VENDOR TO  
5 OPERATE AN INSTALLMENT PAYMENT PROGRAM FOR THE PAYMENT OF TAXES IN  
6 WHICH ANY HOMEOWNER MAY ENROLL.

7 (2) THE INSTALLMENT PAYMENT PROGRAM SHALL ALLOW A  
8 HOMEOWNER TO:

9 (I) MAKE ADVANCE PAYMENTS OF TAXES;

10 (II) MAKE PAYMENTS OF TAXES CURRENTLY DUE; OR

11 (III) MAKE PAYMENTS OF TAXES IN ARREARS.

12 (3) (I) A HOMEOWNER WHOSE DWELLING IS SUBJECT TO A DEED  
13 OF TRUST, A MORTGAGE, OR ANY OTHER ENCUMBRANCE THAT INCLUDES THE  
14 ESCROWING OF TAX PAYMENTS MAY NOT ENROLL IN THE INSTALLMENT PAYMENT  
15 PROGRAM FOR THE ADVANCE PAYMENT OF TAXES.

16 (II) AN ADVANCE PAYMENT OF TAXES IS CALCULATED BY  
17 APPLYING THE CURRENT PROPERTY TAX RATE TO THE ASSESSMENT OF THE  
18 HOMEOWNER'S PROPERTY FOR THE PRIOR YEAR.

19 (III) IF THE ADVANCE PAYMENT IS DIFFERENT THAN THE TAXES  
20 DUE AS FINALLY DETERMINED, THE VENDOR SHALL:

21 1. BILL THE HOMEOWNER FOR THE UNPAID BALANCE;

22 OR

23 2. REFUND ANY EXCESS TAX PAID.

24 (IV) THE FAILURE BY A HOMEOWNER TO MAKE AN ADVANCE  
25 PAYMENT UNDER THE INSTALLMENT PAYMENT PROGRAM MAY NOT BE CONSIDERED  
26 TO BE A FAILURE TO PAY THE PROPERTY TAX WHEN DUE EXCEPT AS PROVIDED  
27 UNDER TITLE 10, SUBTITLE 1 OF THIS ARTICLE.

28 (4) THE OMBUDSMAN SHALL NOTIFY THE COLLECTOR TO WHOM THE  
29 TAXES ARE OWED WHEN A HOMEOWNER ENTERS INTO AN INSTALLMENT PAYMENT  
30 PLAN UNDER THIS SUBSECTION.



1           **(5) IF A HOMEOWNER IS IN COMPLIANCE WITH THE TERMS OF AN**  
2 **INSTALLMENT PAYMENT PLAN, THE COLLECTOR MAY NOT TAKE ACTION UNDER**  
3 **TITLE 14, SUBTITLE 8 OF THIS ARTICLE TO COLLECT ANY PROPERTY TAXES IN**  
4 **ARREARS THAT ARE INCLUDED IN THE INSTALLMENT PAYMENT PLAN.**

5           **(6) A HOMEOWNER IS NOT IN COMPLIANCE WITH THE TERMS OF AN**  
6 **INSTALLMENT PAYMENT PLAN IF THE HOMEOWNER FAILS TO MAKE A PAYMENT FOR**  
7 **A PERIOD OF 90 DAYS AFTER THE DATE THE PAYMENT IS DUE, OR A LONGER PERIOD**  
8 **DETERMINED BY THE OMBUDSMAN.**

9           **(7) IF A HOMEOWNER IS NOT IN COMPLIANCE WITH THE TERMS OF AN**  
10 **INSTALLMENT PAYMENT PLAN:**

11                   **(i) THE OMBUDSMAN:**

12                           **1. MAY TERMINATE THE INSTALLMENT PAYMENT PLAN;**  
13 **AND**  
14                           **2. SHALL NOTIFY THE COLLECTOR TO WHOM THE TAXES**  
15 **ARE OWED; AND**

16                   **(ii) THE COLLECTOR MAY TAKE ACTION UNDER TITLE 14,**  
17 **SUBTITLE 8 OF THIS ARTICLE TO COLLECT ANY PROPERTY TAXES IN ARREARS THAT**  
18 **WERE INCLUDED IN THE INSTALLMENT PAYMENT PLAN.**

19           ~~**(4)**~~ **(8) THE COST OF THE CONTRACT WITH THE VENDOR TO**  
20 **OPERATE THE INSTALLMENT PAYMENT PROGRAM SHALL BE PAID ENTIRELY BY**  
21 **REASONABLE FEES IMPOSED ON HOMEOWNERS ENROLLED IN THE PROGRAM.**

22 **10-209.**

23           **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
24 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY, BY LAW,**  
25 **ESTABLISH AN INSTALLMENT PAYMENT PROGRAM FOR TAXES IN ARREARS ON ANY**  
26 **RESIDENTIAL PROPERTY.**

27           **(B) ANY FEE OR CHARGE OF ANY KIND THAT IS INCLUDED ON A PROPERTY**  
28 **TAX BILL MAY BE PAID THROUGH THE INSTALLMENT PAYMENT PROGRAM**  
29 **AUTHORIZED UNDER SUBSECTION (A) OF THIS SECTION.**

30           **(C) (1) IF A PERSON IS IN COMPLIANCE WITH THE TERMS OF AN**  
31 **INSTALLMENT PAYMENT PROGRAM UNDER THIS SECTION, THE COLLECTOR MAY**  
32 **NOT TAKE ACTION UNDER TITLE 14, SUBTITLE 8 OF THIS ARTICLE TO COLLECT ANY**

1 PROPERTY TAXES IN ARREARS THAT ARE INCLUDED IN THE INSTALLMENT PAYMENT  
2 PROGRAM.

3 (2) A PERSON IS NOT IN COMPLIANCE WITH THE TERMS OF AN  
4 INSTALLMENT PAYMENT PROGRAM IF THE PERSON FAILS TO MAKE A PAYMENT FOR  
5 A PERIOD OF 90 DAYS AFTER THE DATE THE PAYMENT IS DUE, OR A LONGER PERIOD  
6 DETERMINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
7 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION.

8 (3) IF A PERSON IS NOT IN COMPLIANCE WITH THE TERMS OF AN  
9 INSTALLMENT PAYMENT PROGRAM, THE COLLECTOR MAY:

10 (I) TERMINATE THE PERSON'S ENROLLMENT IN THE  
11 INSTALLMENT PAYMENT PROGRAM; AND

12 (II) TAKE ACTION UNDER TITLE 14, SUBTITLE 8 OF THIS  
13 ARTICLE TO COLLECT THE PROPERTY TAXES IN ARREARS THAT WERE INCLUDED IN  
14 THE INSTALLMENT PAYMENT PROGRAM.

15 ~~(C)~~ (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
16 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY  
17 LAW, FOR:

18 (1) ANY ADDITIONAL ELIGIBILITY CRITERIA FOR AN INSTALLMENT  
19 PAYMENT PROGRAM UNDER THIS SECTION;

20 (2) THE PROCESS FOR ENROLLING IN AN INSTALLMENT PAYMENT  
21 PROGRAM;

22 (3) THE FREQUENCY AND DUE DATES OF INSTALLMENT PAYMENTS;  
23 AND

24 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
26 1, 2024.