

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved May 29, 1990.

CHAPTER 641

(House Bill 1039)

AN ACT concerning

**Property Tax – Interest on Overdue Tax**

FOR the purpose of clarifying that any interest charged on certain overdue property taxes, assessments, and charges be imposed on the unpaid amount of the tax, assessment, or charge; and clarifying the applicability of certain Acts that relate to property taxes and assessments.

BY repealing and reenacting, ~~with~~ without amendments,

Article – Tax – Property  
Section 14-101  
Annotated Code of Maryland  
(1986 Volume and 1989 Supplement)

BY repealing and reenacting, ~~without~~ with amendments,

Article – Tax – Property  
Section 14-601  
Annotated Code of Maryland  
(1986 Volume and 1989 Supplement)

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

**Article – Tax – Property**

14-101.

In this title, “total tax liability on property” means State taxes, county taxes, municipal corporation taxes, special assessments, benefit charges, and any adjustment, including:

- (1) allowable discounts;
- (2) fees, charges, or costs related to the taxes; ~~{and}~~
- (3) any tax credit granted under this article; ~~AND~~

~~(4) ANY PAYMENTS MADE BY OR ON BEHALF OF THE PROPERTY OWNER.~~