

## Article 81 - Revenue and Taxes

48.

(a) Except in Baltimore City as to city taxes for which provision is made by subsection (e), all ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year[; these]. THESE taxes are overdue and in arrears on the first day of the succeeding [October, and from and after this day of October 1 they] OCTOBER. AFTER OCTOBER 1, EXCEPT FOR THE JURISDICTIONS AS OTHERWISE PROVIDED IN SUBSECTION (G) OF THIS SECTION, THESE TAXES shall bear interest [(except for the City of Salisbury, as specified in subsection (g) of this section) except for Howard County, as specified in subsection (h) of this section and Anne Arundel County, as specified in subsection (i) of this subsection,] at the rate of 2/3 of 1 percent for each month or fraction of a month until paid.

(g) (1) Taxes overdue, in arrears, and payable to the City of Salisbury shall bear interest at the rate of [one half of one per centum] 1/2 OF 1 PERCENT for each month or fraction [thereof] OF A MONTH until paid.

[(h)] (2) Taxes overdue, in arrears, and payable to Howard County shall bear interest at the rate fixed by the County Council.

[(i)] (3) Taxes overdue, in arrears, and payable to Anne Arundel County shall bear interest at the rate fixed by the County Council.

(4) TAXES OVERDUE, IN ARREARS, AND PAYABLE TO BALTIMORE COUNTY, SHALL BEAR INTEREST AT THE RATE FIXED BY THE COUNTY COUNCIL.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

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## CHAPTER 231

(Senate Bill 429)

AN ACT concerning

City of Salisbury - Interest on Overdue Taxes