

COUNTY LOCAL LAWS

Bill No. 11-92

AN ACT concerning

Personnel

FOR the purpose of defining the word "supervisor" by adding language inadvertently deleted in the 1988 code revision.

BY repealing and reenacting, with amendments,
Section 25-52, the definition for "supervisor"
Title "Personnel"
Baltimore County Code, 1988

[Effective Date January 27, 1992]

Bill No. 12-92

AN ACT concerning

Records and Payment of Taxes

FOR the purpose of requiring a person charged with or responsible for collecting a tax under county code to keep complete and accurate records; making the records available for inspection and examination during business hours; requiring that records be kept for 4 years; requiring the payment of the tax when due; attaching personal liability for the tax and interest and penalties to an officer of a corporation, other than a nonstock not for profit corporation, who exercises direct control over its fiscal management; making a person who negligently or without reasonable cause fails to provide any information guilty of a misdemeanor.

BY adding
Section 33-381
Section 33-382
Section 33-383
Article XI. Records and Payment of Taxes
Title 33, "Taxation"
Baltimore County Code, 1988

[Effective Date March 11, 1992]