

CHAPTER 413

(Senate Bill 28)

AN ACT to repeal and re-enact, with amendments, Section 48(e) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1966 Supplement), title "Revenue and Taxes," subtitle "When Taxes Are Payable," to set the dates for charging penalties and interest on the payment of ordinary taxes in Baltimore City.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 48(e) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1966 Supplement), title "Revenue and Taxes," subtitle "When Taxes Are Payable," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

48.

(e) Ordinary city taxes in Baltimore City which are due and payable on the first day of July [of each taxable year beginning with], 1966 shall be overdue and in arrears on the first day of [the succeeding] January 1967; *those due and payable on the first day of July, 1967, shall be overdue and in arrears on the first day of December, 1967; those due and payable on the first day of July, 1968, shall be overdue and in arrears on the first day of November, 1968; and those due and payable on the first day of July for any year subsequent to 1968 shall be overdue and in arrears on the first day of October of the same calendar year,* and from and after [this day of January 1] *these due dates,* they bear interest at the rate of one-half ($\frac{1}{2}$) of one (1) per centum for each month and fraction thereof until paid, and the Mayor and City Council of Baltimore by ordinance may allow such discounts for payments made prior to said [day of January 1] *due dates,* and may impose and collect after [that date] *these dates* penalties for failure to make payment by and after [that day] *these dates,* as prior to said first day of July may have been fixed by ordinance of the Mayor and City Council of Baltimore.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1967.

Approved April 21, 1967.

CHAPTER 414

(Senate Bill 29)

AN ACT to repeal and re-enact, with amendments, Section 8(8) (e) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1965 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," and to repeal and re-enact, with amendments, Sections 9(7) (a) and (8) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1965 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," providing for a clearer definition of educational, charitable, and certain other institutions and federal or state-owned property which is exempt from taxation.