

Expedited Bill No. 35-13
Concerning: Taxation – Fuel-Energy Tax
– Timing of Payments
Revised: 2-4-14 Draft No. 5
Introduced: December 10, 2013
Expires: June 10, 2015
Enacted: February 4, 2014
Executive: February 7, 2014
Effective: February 7, 2014
Sunset Date: None
Ch. 1, Laws of Mont. Co. 2014

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Council President at the Request of the County Executive

AN EXPEDITED ACT to:

- (1) amend the timing for payment of the fuel energy tax;
- (2) update archaic language and make stylistic and corrective changes; and
- [(2)] (3) generally amend County law regarding the fuel energy tax

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-14

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

28 a penalty of ~~[[ten (10)]]~~ 10 percent of the amount of the tax, ~~[[, and~~
 29 ~~such]]~~ Any interest and penalty ~~[[shall]]~~ due may be collected as a part
 30 of the tax.

31 (e) If any person ~~[[shall fail or refuse to make]]~~ does not timely file any
 32 report and ~~[[remittance]]~~ pay the tax required ~~[[herein, within the time~~
 33 ~~provided herein]]~~ under this Section, the Director ~~[[of finance shall~~
 34 ~~proceed in such manner as he]]~~ may ~~[[deem necessary to obtain]]~~ use
 35 any ~~[[facts and]]~~ available information ~~[[on which]]~~ to ~~[[base his]]~~
 36 estimate ~~[[of]]~~ the tax due. As soon as the Director ~~[[of finance shall~~
 37 ~~procure such facts and]]~~ obtains available information ~~[[as he is able to~~
 38 ~~obtain upon]]~~ on which to base the ~~[[assessment]]~~ calculation of any tax
 39 payable by any person who has ~~[[failed or refused to make such]]~~ not
 40 timely filed any report and ~~[[remittance]]~~ paid the tax, ~~[[he shall proceed~~
 41 ~~to determine and]]~~ the Director may assess against ~~[[such]]~~ that person
 42 ~~[[the]]~~ any tax, interest, and penalties ~~[[provided for herein]]~~ due and
 43 ~~[[shall]]~~ must notify ~~[[such]]~~ that person of the total amount due by
 44 regular mail sent to ~~[[his]]~~ the person's last known ~~[[place of]]~~ address,
 45 ~~[[of the total amount of such tax, interest, and penalties, and the]]~~ The
 46 total amount ~~[[thereof shall be payable]]~~ assessed is due and payable
 47 within ~~[[ten (10)]]~~ 10 days ~~[[from]]~~ after the ~~[[date of such]]~~ notice is
 48 sent.

49 (f) ~~[[It shall be the duty of every]]~~ Every person liable for ~~[[the payment to~~
 50 ~~the county of]]~~ any tax ~~[[imposed herein to keep and]]~~ under this
 51 Section must preserve, for ~~[[a period of two (2)]]~~ 2 years, ~~[[such~~
 52 ~~suitable]]~~ any records ~~[[as may be]]~~ necessary to ~~[[determine]]~~ calculate
 53 the amount of ~~[[such]]~~ tax ~~[[as he may have been liable for the county,~~

54 which records the director of finance shall have the right to]] due, which
 55 the Director may inspect at [[all]] any reasonable [[times]] time.

56 (g) ~~[[Whenever]]~~ If any person required to pay ~~[[to the county]]~~ a tax
 57 ~~[[hereunder shall cease]]~~ under this Section stops doing business or
 58 otherwise ~~[[dispose of his]]~~ transfers ownership or control of the
 59 business, any tax payable ~~[[hereunder to the county shall become]]~~
 60 under this Section is immediately due ~~[[and payable]]~~, and ~~[[such]]~~ the
 61 person ~~[[shall]]~~ must immediately ~~[[make]]~~ file a report and pay any tax
 62 due.

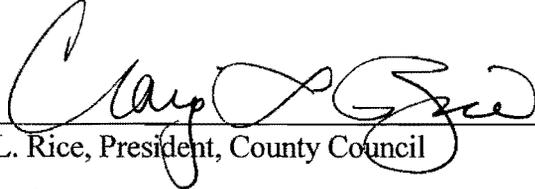
63 (h) The Director ~~[[of Finance]]~~ may ~~[[issue regulations]]~~ adopt a regulation,
 64 by Method 2, to assess, collect, audit, and otherwise administer the tax
 65 imposed by this Section. If the Council by resolution establishes
 66 different rates for different categories of fuel-energy use, the regulations
 67 may specify how the Director will determine whether a taxpayer
 68 qualifies under the resolution for any rate that is less than the maximum
 69 rate.

70 (i) Any ~~[[person violating or failing to comply with any of the provisions]]~~
 71 violation of this Section ~~[[shall be subject to punishment for]]~~ is a class
 72 A violation ~~[[as set forth in section 1-19 of chapter 1 of the County~~
 73 Code]]. Each violation ~~[[shall constitute]]~~ is a separate offense.
 74 ~~[[Such]]~~ Any conviction ~~[[shall]]~~ does not relieve any ~~[[such]]~~ person
 75 from ~~[[the payment, or remittance of such]]~~ paying any tax due.

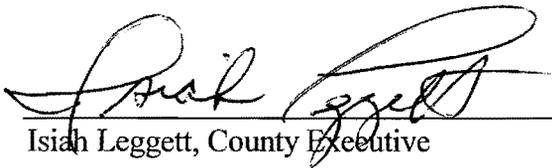
76 **Sec. 2. Expedited Effective Date.**

77 The Council declares that this legislation is necessary for the immediate
 78 protection of the public interest. This Act takes effect on the date on which it
 79 becomes law.

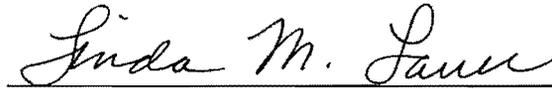
80 *Approved:*

81  2/6/14
 Craig L. Rice, President, County Council Date

82 *Approved:*

83  2/7/14
 Isiah Leggett, County Executive Date

84 *This is a correct copy of Council action.*

85  2/11/14
 Linda M. Lauer, Clerk of the Council Date

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