

(i) the property is assessed to the transferor; and

(ii) the transferor and the transferee are jointly and severally liable for all taxes due on the property.

(2) If the transferor of personal property that is transferred under this section has paid the property tax, the transferor may require the transferee to adjust the property tax with the transferor.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998, and be applicable to all taxable years beginning on or after July 1, 1998.

Approved April 14, 1998.

CHAPTER 17

(Senate Bill 78)

AN ACT concerning

Unemployment Insurance - Information - Release to Child Support Enforcement Units

FOR the purpose of authorizing the Secretary of Labor, Licensing, and Regulation and the Board of Appeals to provide access to certain unemployment insurance records to certain agents of child support enforcement units; defining a certain term; establishing penalties for the misuse of certain information; and generally relating to the unemployment insurance law.

BY renumbering

Article - Labor and Employment

Section 8-101(h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), and (w), respectively

to be Section 8-101(j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), and (y), respectively

Annotated Code of Maryland

(1991 Volume and 1997 Supplement)

BY adding to

Article - Labor and Employment

Section 8-101(h) and (i) and 8-811

Annotated Code of Maryland

(1991 Volume and 1997 Supplement)

BY repealing and reenacting, with amendments,

Article - Labor and Employment

Section 8-625 and 8-807