

SEC. 4. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved April 25, 1947.

CHAPTER 606.

(Senate Bill 47)

AN ACT to repeal and re-enact, with amendments, Section 257B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to liens for taxes due the State and providing for the enforcement of said liens.

SECTION 1. *Be it enacted by the General Assembly of Maryland*. That Section 257B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

257B. (Tax a Lien in Favor of State on All Property, Salary and Wages of Delinquent Taxpayer.) (1) If any taxpayer shall fail to pay any tax or any installment of any tax due under this sub-title, on or before the date fixed for its payment, the full amount of all such tax due the State, together with any interest, penalty, additional amount, or addition to said tax, including in each case a delinquent fee of Five Dollars (\$5.00), shall be a lien in favor of the State upon all property and all rights to property, real or personal, belonging to such person.

(2) Unless another date is specified by law, the lien arising at the date of non-payment as in this section specified and provided for, shall continue until the liability for the amount thereof is satisfied or until the Comptroller, in his discretion, shall release the lien because of lapse of time or because such lien is uncollectible.

(3) Notice of such lien may be filed by the Comptroller with the Clerk of the Circuit Court of the County in which said property is located, or if located in Baltimore City, with the Clerk of the Superior Court of Baltimore City. Each Clerk of Court shall accurately and promptly record and index all such notices of liens filed with him by the Comptroller and shall enter such lien in the judgment docket of the Court stating the name of the delinquent taxpayer, the amount of