

## CHAPTER 88.

AN ACT to repeal and re-enact, with amendments, Section 151 of Article 81 of the 1929 Supplement of the Code of Public General Laws of Maryland, title "Revenue and Taxes," sub-title "Limitations," for the purpose of removing taxes due and owing the State of Maryland from the period of limitations set forth in said section.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That, Section 151 of Article 81 of the 1929 Supplement of the Code of Public General Laws of Maryland, title "Revenue and Taxes," sub-title "Limitations," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

151. All County or City taxes of every kind for which no other period of limitation is prescribed by law shall be collected within four years after they shall have become due, or else shall be utterly barred; and no such taxes shall be assessed or collected after said period; provided (a) that when collectors shall have failed to collect such taxes and receivers or trustees have within said period been appointed to complete the collection thereof, the period for collection thereof shall be extended for two years from the time of the appointment of such receivers or trustees, and (b) that any action at law or suit in equity for collection of such taxes or for sale of property to pay the same or for the enforcement of any lien therefor, may, if instituted within the period hereinabove prescribed be prosecuted as if this section had never been passed, and any judgment or decree therein may be enforced or renewed as other judgments or decrees.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public safety, and being passed upon a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved December 15, 1933.

## CHAPTER 89.

AN ACT to add three new sections to Article 7 of the Code of Public Local Laws of Maryland, (Flack's Edition of 1930), title "Carroll County," said new sections to be