

under, until three months from the time such person returns permanently to the continental limits of this country.

SEC. 7. *And be it further enacted*, That two new sections be and the same are hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", to be known as Sections 257A and 257B, and to follow immediately after Section 257 of said Article, and to read as follows:

257A. The willful failure of any taxpayer to pay when due any tax required by the provisions of this sub-title, or any installment of any such tax, shall be a misdemeanor subject to a fine not exceeding Five Hundred Dollars (\$500.00), or imprisonment not exceeding six (6) months, or both, in the discretion of the Court. The penalty prescribed in this section and in Section 257 of this sub-title shall be in addition to and not in substitution for any penalty or proceeding otherwise prescribed or authorized in case of willful failure to file a return, or pay any tax when due.

257B. (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. From the time such lien is filed with the Clerk of Court of the jurisdiction in which the property covered by the lien is located, such lien shall be superior to that of any subsequent mortgagee, pledgee, purchaser or judgment creditor. The lien of any mortgagee, pledgee, purchaser or judgment creditor which became perfected as against third persons, prior to the filing of notice of the State's lien with the Clerk, shall be preferred to