

Chapter 2 of the Acts of the Special Session of the General Assembly of 1947, providing for the method of taking appeals from determinations made by the Comptroller; and to add a new sub-section to Section 293 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Records, Investigations and Hearings", to be known as sub-section (a) and to follow immediately after Section 293, providing for the use of factors in certain cases; and to repeal and reenact, with amendments Section 305 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Penalties", clarifying said Section as more particularly specified therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-section (h) of Section 261 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Exemptions", be and the same is hereby repealed and reenacted, with amendments so as to read as follows:

261. (h) Sales of livestock, poultry, seeds, feeds for livestock and poultry, fertilizers, lime and land plaster used for agricultural purposes; and the products of the farm, dairy, grove or garden, except those products which are usually sold by nurseries and horticulturists, including, but not limited to, flowers, sod, decorative trees and shrubs.

SECTION 2. *And be it further enacted,* That sub-section (b) of Section 278 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Returns and Payments of Tax", be and the same is hereby repealed and reenacted, with amendments, to read as follows:

278. (b) The tax, and all increases, interests and penalties thereon shall be a lien upon the property of any person liable to pay the same to the State from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall 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 lien filed with him by the Comptroller and shall enter such lien in the judgment docket of the Court, stating