

SEC. 10. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of the passage.

Approved April 29, 1949.

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CHAPTER 594

(House Bill 592)

AN ACT to repeal Section 326 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Returns and Payment of Tax"; and to repeal and re-enact, with amendments, sub-section (b) of Section 329 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Returns and Payment of Tax", to provide for the recordation of liens.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 326 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Returns and Payment of Tax", be and the same is hereby repealed.

SEC. 2. *And be it further enacted*, That sub-section (b) of Section 329 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Returns and Payment of Tax", be and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

329.

(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