

Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "When Taxes Are Payable," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

46.

(d) Notwithstanding anything contained in sub-sections (a) and (b) of this section, all ordinary State, county and/or city taxes in any county and/or city which shall levy its taxes for the calendar year, and as of the first day of January of such year as the date of finality, shall be due and payable on and after the first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding October, and shall bear interest at the rate of one-half of 1 per cent. for each month or fraction of a month thereafter until paid; provided, however, that any county and/or city may allow such discounts for payments prior to said first day of October, and charge and collect such penalties for failure to make payment before said first day of October as may prior to the date of finality be fixed by resolution of the county commissioners, or by ordinance or resolution of the legislative department of such city, not exceeding, however, the discounts and penalties now allowable by law or ordinance. *In Queen Anne's County, said taxes shall be deemed to be overdue and in arrears on the first day of the succeeding January, in which event interest shall be charged and collected on all taxes not then paid, at the rate aforesaid, from October 1 of the year of the levy until paid.*

SEC. 2. *And be it further enacted,* That the duties of the County Treasurer of Queen Anne's County as to the collection of taxes prior to June 1, 1951, shall be construed as having been specified by Section 199 of Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), "Queen Anne's County," as said Section 199 was amended by Chapter 9 of the Acts of the Special Session of 1936; and no liability shall attach to said Treasurer as to the subject matter of said Section 199, for any official act or acts performed under the provisions thereof prior to June 1, 1951.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1951.

Approved March 28, 1951.