

required or authorized to collect the same, shall make a return to the Comptroller covering the preceding calendar month. The Comptroller may permit or require such returns to be made for other periods and upon such other dates as he may by regulation specify. Such returns shall show the value of the tangible personal property purchased by such person, the use, storage or consumption of which became subject to the tax imposed by this subtitle during the period of time covered by the return.

393. Limitation of actions and liens.

(a) Personal debt; limitation of actions.—The tax imposed by this subtitle and all increases, interests and penalties thereon shall become, from the time due and payable a personal debt of the person liable to pay the same to the State of Maryland. An action may be brought at any time within six (6) years from the time the tax shall be due and payable by the Comptroller in the name of the State to recover the amount of any taxes, penalties and interest due under the the provisions of this subtitle, but such actions shall be utterly barred after the expiration of the aforesaid six (6) years.

(b) Lien.—The tax, and all increases, interest and penalties thereon shall be a lien upon *all* the property, *real and/or personal*, of any person liable to pay the same to the State from and after the time when notice has been ~~give~~ 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 by entering such lien in the judgment docket of the court, stating the name of the delinquent taxpayer, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of nonpayment as in this section specified and provided for, shall continue with the same force and effect as a judgment lien. ANY SUCH LIEN ON PERSONAL PROPERTY SHALL NOT BE EFFEC-TIVE AS AGAINST AN INNOCENT PURCHASER FOR VALUE UNLESS THE PERSONAL PROPERTY HAS BEEN LEVIED UPON BY AN OFFICER OF A COURT.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1958.

Approved April 4, 1958.