

CHAPTER 275
(Senate Bill 245)

AN ACT to repeal and re-enact, with amendments, Section 72 (b) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Tax Sales"; and to repeal and re-enact, with amendments, Section 206 of said Article 81, subtitle "Suits and Collections of Taxes", amending the laws concerning the collection of taxes and tangible personal property in St. Mary's County and recodifying a provision applicable thereto; and to repeal certain conflicting provisions in Sections 48 (b) and 48 (c) of the Code of Public Local Laws of St. Mary's County, (1965 Edition, being Article 19 of the Code of Public Local Laws of Maryland), title "St. Mary's County", subtitle "County Treasurer".

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 72 (b) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Tax Sales"; and Section 206 of said Article 81, subtitle "Suits and Collections of Taxes", be and they are hereby repealed and re-enacted, with amendments, all to read as follows:

72.

(b) In St. Mary's County the collector shall proceed to advertise and sell any real property immediately after the taxes are delinquent for a period of one year. [In the case of tangible personal property, the treasurer shall deliver to the county attorney a list of such delinquent accounts and the said attorney shall immediately proceed to collect such taxes in the manner provided in Sections 206, 207 and 208 of this Article.]

206.

(a) Any tax may be collected from the person liable under this article to pay the same by action of assumpsit instituted at any time after said tax shall become due and payable, within the period of limitations prescribed by this article, and such suit may be maintained notwithstanding the existence of other remedies by way of sale of real estate, or otherwise.

(b) *In St. Mary's County, in the case of tangible personal property, the treasurer shall deliver to the county attorney a list of the delinquent accounts, and the attorney immediately shall proceed to collect the taxes in the manner provided in this subtitle.*

SEC. 2. *And be it further enacted,* That Sections 48 (b) and 48 (c) of the Code of Public Local Laws of St. Mary's County, (1965 Edition, being Article 19 of the Code of Public Local Laws of Maryland), title "St. Mary's County", subtitle "County Treasurer", be and the same are hereby repealed.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1966.

Approved April 29, 1966.
