

respect to which they are levied from the date they became or become payable; and in Frederick [County] and Cecil Counties all unpaid taxes on personal property shall be a lien on the personal property and on the real estate of the owner of the personal property in the same manner in which taxes on real estate are now liens on the real estate with respect to which they are levied.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1968.

Approved April 10, 1968.

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CHAPTER 196

(House Bill 192)

AN ACT to repeal and re-enact, with amendments, Section 77(c) of Article 23 of the Annotated Code of Maryland (1966 Replacement Volume and 1967 Supplement), title "Corporations," subtitle "I. Stock Corporations," subheading "Dissolution," amending the laws pertaining to corporations in order to correct erroneous wording therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 77(c) of Article 23 of the Annotated Code of Maryland (1966 Replacement Volume and 1967 Supplement), title "Corporations," subtitle "I. Stock Corporations," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

77.

(c) The Department shall not receive for record articles of dissolution of any corporation of this State unless, (1) all taxes due and payable by the corporation to the Department, including taxes billed at the current rate pursuant to Section 49A of Article 81, have been paid or provided for in a manner satisfactory to the Department, except taxes barred by Section 212 of Article 81 or otherwise, and (2) such articles of dissolution are accompanied by certificates of the Comptroller of the Treasury and every collector of taxes in the list supplied by the Department as hereinafter provided, stating in effect that all taxes levied on assessments made by the Department and billed by and payable to such collecting authorities by the corporation have been paid or provided for in a manner satisfactory to the Comptroller of the Treasury and such authorities, respectively, except taxes barred by Section 212 of Article 81 or otherwise, but including taxes billed for the year in which the dissolution is to be effected. No collector of taxes shall certify as to the payment of taxes until certified assessments of personal property following the next preceding date of finality have been received from the Department and personal property taxes have been billed at the current [years'] year's rate pursuant to Section 49A of Article 81, but a certificate based on a satisfactory provision for payment as aforesaid may be made prior thereto. Upon written request of the corporation, without charge, a list of all collectors of taxes of counties and munic-