

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sections 342 (a) and 393 (a) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitles "Retail Sales Tax Act" and "Maryland Use Tax," respectively, be and they are hereby repealed and re-enacted, with amendments, to read as follows:*

342.

(a) 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)] *four (4)* 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 provisions of this subtitle, [but such actions shall be utterly barred after the expiration of the aforesaid six (6) years] *but if there is proof of fraud or gross negligence, there shall be no limitation of the period in which the action may be brought. Proof of negligence amounting to twenty-five per cent (25%) or more of the tax due shall be prima facie evidence of gross negligence.*

393.

(a) 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)] *four (4)* 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 provisions of this subtitle, [but such actions shall be utterly barred after the expiration of the aforesaid six (6) years] *but if there is proof of fraud or gross negligence, there shall be no limitation of the period in which the action may be brought. Proof of negligence amounting to twenty-five per cent (25%) or more of the tax due shall be prima facie evidence of gross negligence.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1969.*

Approved May 2, 1969.

CHAPTER 427
(Senate Bill 230)

AN ACT to add new Section 374A to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Use Tax," to follow immediately after Section 374 thereof, to provide that Use Tax must be paid on the purchase price of all taxable personal property which is purchased for storage in Maryland on or after July 1, 1969, and allowing for refund under certain conditions.