lease shall have been exhibited to the clerk and the tax paid thereon, in addition to whatever tax may be payable on such other instrument.

The tax on any such lease shall be chargeable to the lessee thereof and, in the event it shall be required to be advanced by the party offering for record such other instrument due to the failure or refusal of such lessee to pay the amount due to the clerk on demand by such party, then the amount thereof, plus interest from the date of payment, shall be recoverable by such party from the lessee by action at law.

Nothing in this subsection [sub-section] (2) shall be taken to apply to any lease not required by law to be recorded.

- (e) Payment of the tax imposed by this section shall be evidenced by the affixing to or stamping on the instrument of writing offered for recordation a legend stating that such tax has been paid and the amount of payment. Any instrument so executed shall be prima facie evidence that the tax imposed by this section has been paid.
- (f) The proceeds of the tax imposed by this section shall be paid to the State Comptroller. The Comptroller shall place all such moneys in a special fund and shall use the same for payment of interest and principal on the certificates of indebtedness issued under the "Outdoor Recreation Land Loan Act of 1969." If at any time the Comptroller has in this fund more money than needed to meet payments of interest and principal, the excess amount shall be made available for the funding of projects for the acquisition and development of recreation land and open space, as provided under "Program Open Space."

SEC. 2. And be it further enacted, That this Act shall take effect July 1, 1971.

Approved May 17, 1971.

CHAPTER 524

(House Bill 353)

AN ACT to repeal and re-enact, with amendments, Section 700 (1) (L) of Article 66C of the Annotated Code of Maryland (1970 Replacement Volume), title "Natural Resources," subtitle "Oysters and Clams," to allow the tonging of oysters in Dorchester County SPECIFIED AREAS AND WICOMICO COUNTY waters during a certain period TO REPEAL THE TONGING SEASON EXTENSION FOR CERTAIN AREAS.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 700(1) (L) of Article 66C of the Annotated Code of Maryland (1970 Replacement Volume), title "Natural Resources," subtitle "Oysters and Clams," be and it is hereby repealed and reenacted, with amendments, to read as follows: