

*has represented to or informed the purchaser, transferee or assignee that it owes any tax under the terms and provisions hereof and whether or not the purchaser, transferee or assignee has knowledge that such taxes are in fact owing.*

*(k) Failure to give Notice. Whenever the purchaser, transferee or assignee shall fail to give the said notice to the County Director of Finance as required by the terms and provisions hereof, or whenever the County Director of Finance shall inform the purchaser, transferee or assignee that a possible claim for such tax exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is obligated to pay or transfer to the vendor, transferor or assignor shall be subject to a first priority, right and lien for said taxes theretofore or thereafter determined to be due from the vendor, transferor or assignor to the County. The purchaser, transferee, or assignee is forbidden to pay or transfer to the vendor, transferor or assignor any of the aforementioned sums of money, property, or choses in action to the extent of the amount of the County's claim for unpaid taxes due under the terms and provisions hereof.*

*(l) Penalty provisions. For failure to comply with the terms and provisions of these Sections (i) (j) (k) and (l), the purchaser, transferee, or assignee shall be personally liable for the payment to the County of said taxes theretofore or thereafter determined to be due to the County from the vendor, transferor or assignor, in the same manner and to the same extent as the vendor, transferor or assignor, and in addition thereto shall also be subject to the criminal penalties set forth in Section (g).*

SEC. 2. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL BE EFFECTIVE NOTWITHSTANDING THE PASSAGE OF ANY OTHER ACT OF THE GENERAL ASSEMBLY WHICH SHALL BECOME EFFECTIVE JULY 1, 1971, AND BE APPLICABLE WITHIN PRINCE GEORGE'S COUNTY, AND THIS ACT SHALL PREVAIL OVER ANY PROVISIONS OF SUCH OTHER ACT INCONSISTENT WITH THE PROVISIONS OF THIS ACT.

SEC. 2 3. And be it further enacted, That this Act shall take effect July 1, 1971.

Approved May 24, 1971.

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CHAPTER 739

(House Bill 1151)

AN ACT to repeal and re-enact, with amendments, Section 40(g) of Article 73B of the Annotated Code of Maryland (1970 Replacement Volume), title "Pensions," subtitle "Social Security Benefits," to provide that any excess interest income be reverted to the State Treasury after payment of any deficit in the State's Social Security contribution appropriation.