State Treasurer finds that moneys in the special funds are in excess of reserves likely to be needed for the purposes thereof, he may transfer the excess to the general fund, but in such event claims against the special fund, if the special fund is temporarily exhausted, shall be met from the general fund to the limit of any transfers previously made thereto pursuant to this subsection.

Whenever the proceeds of a sale of such other abandoned vehicles are not sufficient to meet the expenses incurred, the Administration shall reimburse the several counties of the State and Baltimore City the sum of Ten Dollars (\$10.00) from the fund established in Section 3-830 of this Article for each vehicle taken into custody by a County, or Baltimore City, when such vehicle is sold for the purpose of total destruction and when acceptable evidence is presented to the Administration that such vehicle has been totally destroyed.

The reimbursement of expenses from the Abandoned Vehicles Fund to the several counties and Baltimore City shall only apply to abandoned vehicles which are removed from public or private property of this State on and after July 1, 1972.

(f) (5) Notwithstanding any other provisions of this section, any person, firm, corporation, or unit of government upon whose property or in whose possession any abandoned motor vehicle is found, or any person being the owner of a motor vehicle whose title certificate is faulty, or destroyed, or any agent designated and authorized by a unit of government to remove an abandoned motor vehicle from public or private property, may dispose of the motor vehicle to a wrecker or scrap processor without the title and without notification procedures of subsection (c) [subsections (a) and (b)] of this section, if the motor vehicle is over eight years old and has no engine or is otherwise totally inoperable.

SEC. 2. And be it further enacted, That this Act shall take effect July, 1, 1972.

Approved May 26, 1972.

CHAPTER 422

(Senate Bill 529)

AN ACT to add new Section 48 (f) to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "When Taxes Are Payable," to follow immediately after Section 48 (e) thereof, to require persons receiving funds on behalf of taxpayers for the purpose of paying the taxpayer's ordinary taxes, to pay such taxes when due each year or not later than thirty days after such funds may become sufficient to pay the taxes then due, providing a penalty for failure to make timely payment, and fixing an effective date of January 1, 1973.

SECTION 1. Be it enacted by the General Assembly of Maryland, That new Section 48 (f) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title