

the Annotated Code of Maryland (1972 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 56 - Licenses

154.

(A) The license tax in respect of motor vehicle fuels prescribed by this subtitle shall be collectible and enforceable by a writ of attachment brought in the name of the State Comptroller for the use of the State against the lands, goods, chattels or credits of the tax debtor, and such attachment shall be governed in all respects by the rules of the law and procedure applicable to attachments for liquidated damages against nonresidents; no attachment bond shall be required of the plaintiff, provided, however, that with respect to any property of the tax debtor subject to bona fide existing lien or liens, such lien or liens shall be entitled to priority over all liens of said attachments. And in the event of the sale of the real or personal property of the tax debtor by any sheriff, constable, trustee, receiver or other ministerial officer, under judicial process or otherwise, all such taxes, after the payment of the expenses incident to the sale, shall have priority over all other indebtedness of the tax debtor, except such indebtedness as may be secured by a bona fide and existing lien upon any of the real or personal property so sold.

(B) THE TAX IMPOSED BY THIS SUBTITLE, AND ALL INCREASES, INTEREST, AND PENALTIES THEREON SHALL, FROM THE TIME DUE AND PAYABLE, BE A PERSONAL DEBT OF THE [[PERSON LIABLE]] TAX DEBTOR FOR THEM. THE COMPTROLLER IS AUTHORIZED TO BRING AN ACTION FOR RECOVERY OF SUCH TAXES, INCREASES, INTEREST, AND PENALTIES WITHIN FOUR YEARS FROM THE TIME THE TAX BECOMES DUE AND PAYABLE; PROVIDED, HOWEVER, IF THERE IS PROOF OF FRAUD [[OR PROOF OF AN UNDERPAYMENT OF 25% OR MORE OF THE TAX DUE AND PAYABLE]], THERE IS NO LIMITATION OF THE PERIOD WITHIN WHICH THE ACTION MAY BE BROUGHT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved May 31, 1974.