

POULTRY PRODUCTS SHALL APPLY ALSO TO RABBITS AND RABBIT PRODUCTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved April 13, 1976.

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CHAPTER 168

(House Bill 443)

AN ACT concerning

Admissions and Amusement Tax

FOR the purpose of permitting the Comptroller to obtain a lien on certain property of a person, firm, or corporation for nonpayment of the Admissions and Amusement Tax in certain circumstances; providing for filing of notice of the lien; requiring certain actions by clerks of court; giving the lien the force and effect of a judgment lien; providing a certain exemption; and generally relating to tax liens regarding the Admissions and Amusement Tax.

BY adding to

Article 81 - Revenue and Taxes  
Section 408(c)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 408(c) be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to read as follows:

Article 81 - Revenue and Taxes

408.

(C) IF THE PERSON, FIRM, OR CORPORATION DOES NOT FILE WITH THE COMPTROLLER SATISFACTORY EVIDENCE OF COMPLIANCE AS PROVIDED IN SUBSECTION (B), THE COMPTROLLER MAY OBTAIN A LIEN ON ANY REAL OR PERSONAL PROPERTY OF THE PERSON, FIRM, OR CORPORATION FOR NONPAYMENT OF THE TAX, IN THE AMOUNT OF THE TAX DUE, PLUS ALL PENALTIES, INTEREST, AND INCREASES. NOTICE OF THE LIEN SHALL BE FILED BY THE COMPTROLLER WITH THE CLERK OF THE CIRCUIT COURT OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED, OR IF LOCATED IN BALTIMORE CITY, WITH THE CLERK OF THE