

instituted for any violation of this subtitle unless commenced within [one year] THREE YEARS after the commission of the complained of act.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 11, 1978.

CHAPTER 67

(Senate Bill 270)

AN ACT concerning

State Taxes - Elimination of Calendar to Taxable Year
Transition Provision

FOR the purpose of eliminating the requirement that all ordinary State taxes be levied for the calendar year until the time that they are levied for the taxable year; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 31(a)
Annotated Code of Maryland
{1975 Replacement Volume and 1977 Supplement}

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

31.

(a) [All ordinary State taxes shall be levied for the calendar year until such time as they are levied for the "taxable year" as defined in §§2 (20c) and 29A of Article 81 of this Code, as amended from time to time.] The Board of Public Works shall determine upon the time and procedure for changing the taxable year to be in conformity with [said] §§2(20c) and 29A of Article 81.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 11, 1978.
