

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 408  
Annotated Code of Maryland  
~~(1975-Replacement-Volume-and-1980-Supplement)~~  
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

408.

(a) (1) If the Comptroller finds that any person, firm or corporation, subject to the taxes imposed by this subtitle, intends to depart from the State or to remove his property therefrom or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such taxes, unless such proceeding be brought without delay, the Comptroller shall cause notice of such findings to be given to such person, firm or corporation, together with a demand for an immediate return and immediate payment of the tax, interest and penalty.

[(b)] (2) If the amount of taxes, interest and penalty specified in the notice of jeopardy assessment, as provided in PARAGRAPH (1) OF THIS subsection [(a) of this section], is not paid within ten (10) days after service thereof upon the person, firm or corporation liable for the payment of such taxes, the Comptroller may bring such action as he deems advisable for prompt collection thereof. If the person, firm, or corporation liable for the payment of such taxes files with the Comptroller within ten (10) days from the service of notice of jeopardy assessment on him satisfactory evidence that he is not in default in making any return or paying any taxes imposed by this subtitle, or that he will duly return and pay the taxes to which the Comptroller's finding relate, then such tax shall not be payable prior to the time otherwise fixed in this subtitle or the regulations of the Comptroller; provided however, that the finding of the Comptroller with respect to the responsibility of the person, firm or corporation liable for taxes in each case shall be final and conclusive.

[(c)] (3) If the person, firm, or corporation does not file with the Comptroller satisfactory evidence of compliance as provided in PARAGRAPH (2) OF THIS 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