

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 4, 1982.

CHAPTER 135

(Senate Bill 507)

AN ACT concerning

Taxes - Limitations - Collection and Suits

FOR the purpose of altering the period of limitations for collecting certain taxes and for bringing suit to collect those taxes; and providing for the applicability of this Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 212
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

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

Article 81 - Revenue and Taxes

212.

All State, county or city taxes of every kind for which no other period of limitation is prescribed by this article shall be collected within [four] ~~12~~ 7 years after they shall have become due, or else shall be utterly barred; and no such taxes shall be collected after said period; provided (a) that when collectors shall have failed to collect such taxes and receivers or trustees have within said period been appointed to complete the collection thereof, the period for collection thereof shall be extended for two years from the time of the appointment of such receivers or trustees, and (b) that any action at law or suit in equity for collection of such taxes or for sale of property to pay the same or for the enforcement of any lien therefor, may, if instituted within the period hereinabove prescribed be prosecuted as if this section had never been passed, and any judgment or decree therein may be enforced or renewed as other judgments