or decrees, and (c) that where the assessment of any tax imposed by this article has been made within the period of limitation properly applicable to such assessment, such tax may be collected by an action at law or suit in equity if commenced within [four] 12 7 years after the assessment of the tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act applies only to taxes that accrue on or after July 1, 1982.

SECTION 2 $\underline{3}$. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 4, 1982.

CHAPTER 136

(Senate Bill 544)

AN ACT concerning

Garrett County - Dog License Fund Fees

FOR the purpose of providing that all--money--collected--and all--claims--paid--from--dog-licenses-in-Garrett-Gounty shall-be-from-the-general-funds-of--Garrett--Gounty in Garrett County, the license fees for dogs, including the fee for any kennel license, shall be determined by the County Commissioners of the County.

BY-repealing-and-reenacting,-with-amendments,

Article-56---bicenses Section-197 Annotated-Gode-of-Maryland (1979-Replacement-Volume-and-1981-Supplement)

BY repealing and reenacting, without amendments,

Article 56 - Licenses Section 191(a) Annotated Code of Maryland (1979 Replacement Volume and 1981 Supplement)

BY adding to

Article 56 - Licenses
Section 191(n)
Annotated Code of Maryland
(1979 Replacement Volume and 1981 Supplement)