

filed hereunder or to receive tax return information. Disclosure to the proper officials of such other state may be made only in those instances where the laws of such other state provide adequate confidentiality for such exchanged tax returns or tax return information.

[(c)] (D) Nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof, or of the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with any relevant information which in the opinion of the Comptroller may assist in the collection of such delinquent taxes.

[(d)] (E) Any offense against the provisions of this section shall be a misdemeanor and shall be punishable by a fine not exceeding one thousand dollars or imprisonment for not exceeding six months, or both, in the discretion of the court.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 15, 1984.

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CHAPTER 389

(House Bill 118)

AN ACT concerning

Creation of a State Debt - Baltimore County -  
Redhouse Run Stormwater Systems

FOR the purpose of authorizing the creation of a State Debt in the amount of \$3,000,000 \$1,000,000, the proceeds to be used as a grant to the County Executive and County Council of Baltimore County for the purpose of the reconstruction, rehabilitation, renovation, reequipping, restoration, and improvement of the stormwater systems along Redhouse Run in Baltimore County, subject to the requirement that the County Executive and County Council of Baltimore County provide at least an equal and matching fund of a certain kind for the same purpose by a certain date; and providing generally for the issue and sale of bonds evidencing the loan.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That:

(1) The Board of Public Works may borrow money and incur indebtedness on behalf of the State of Maryland through a State