

compensation, the [Director] COMMISSION shall levy against the award an assessment to supplement the Fund. The assessment shall be equal to 10 percent of the amount of compensation awarded or likely to be awarded and unpaid, but in no case shall the assessment exceed \$4,500.

(2) If an employee dies as a result of an accidental injury or occupational disease that arises out of and in the course of his employment and without any surviving dependent, the [Director] COMMISSION on expiration of the time period within which a claim may be filed under this article, shall assess the insurer or self-insured [employee] EMPLOYER \$4,500.

(3) This subsection does not apply to any award against the Subsequent Injury Fund.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved April 9, 1985.

-----

#### CHAPTER 40

(House Bill 117)

AN ACT concerning

Personal Property Tax - Exemption - Leased Farming Implements

FOR the purpose of exempting the leased farming implements of a farmer from State, county, and certain municipal corporation personal property valuation and taxation; providing for the retroactive application and effect of this Act; providing for the effective date of this Act; and generally relating to the personal property taxation of farming implements.

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes  
Section 9A(a)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1984 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9A(i)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1984 Supplement)