

(A) FILING SUIT.

IN ADDITION TO ANY OTHER REMEDY, IF A COLLECTOR FAILS TO REMIT TAXES AS PROVIDED BY §§ 4-201 AND 4-202 OF THIS TITLE, THE COMPTROLLER MAY REQUEST THE ATTORNEY GENERAL TO FILE SUIT AGAINST THE COLLECTOR AND THE BOND OF THE COLLECTOR.

(B) RIGHT TO A JURY TRIAL.

IF SUIT IS BROUGHT BY THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION AS PROVIDED IN SUBSECTION (A) OF THIS SECTION, THE COLLECTOR OR SURETY HAS THE RIGHT TO A JURY TRIAL.

REVISOR'S NOTE: Subsection (a) of this section is new language substituted for former Art. 81, §§ 63 and 64 to clarify how the State would file suit against a collector.

Subsection (b) of this section is new language substituted for former Art. 81, § 65. It is rephrased to state explicitly that there is a right to a jury trial and under what conditions that right may be exercised.

Defined terms: "Collector" § 1-101  
"County" § 1-101 "Municipal corporation" § 1-101

4-404. PAYMENT OF MONEY IN SUIT OR IN JUDGMENT.

PAYMENT BY A COLLECTOR OR THE SURETY OF A COLLECTOR OF MONEY DUE THE STATE, IN SUIT OR IN JUDGMENT, IS NOT VALID UNLESS MADE TO:

- (1) THE ATTORNEY GENERAL;
- (2) THE STATE TREASURER; OR
- (3) A SHERIFF AUTHORIZED TO RECEIVE THE MONEY BECAUSE OF AN EXECUTION ISSUED BY A COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 66.

In the introductory language to this section, the reference to the payment being made by "a collector or the surety of a collector" is added for clarity.

The General Assembly may wish to consider deleting this section as superfluous.

Defined term: "Collector" § 1-101

GENERAL REVISOR'S NOTE: