

SECTION IS REQUIRED TO FILE AN ATTACHMENT BOND.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 208.

In subsection (a)(1) of this section, the reference to "any asset" of the defendant is substituted for the present reference to the "lands, goods, chattels or credits" of the defendant, for brevity and clarity.

Also in subsection (a)(1) of this section, the present phrase "whether the defendant be a resident or nonresident of this State" is omitted as superfluous.

Defined term: "Law" § 1-101

14-868. NAMING OF PLAINTIFF.

THE PLAINTIFF NAMED IN AN ACTION UNDER § 14-866 OF THIS SUBTITLE SHALL BE:

(1) FOR AN ACTION TO COLLECT STATE TAX:

(I) THE STATE; OR

(II) THE TREASURER, OR OTHER STATE OFFICER WHO IS AUTHORIZED BY LAW TO COLLECT THE TAX;

(2) FOR AN ACTION TO COLLECT COUNTY TAX:

(I) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY; OR

(II) THE COUNTY COLLECTOR WITH A DESIGNATION OF AUTHORITY;

(3) FOR AN ACTION TO COLLECT MUNICIPAL CORPORATION PROPERTY TAX:

(I) THE GOVERNING BODY OF THE MUNICIPAL CORPORATION; OR

(II) THE MUNICIPAL CORPORATION COLLECTOR WITH A DESIGNATION OF AUTHORITY; OR

(4) FOR AN ACTION TO COLLECT MORE THAN 1 TAX FROM THE SAME PERSON, THE COLLECTOR OR OTHER OFFICER WHO IS AUTHORIZED TO COLLECT THE TAXES.

REVISOR'S NOTE: This section is new language that repeats the provisions of the first clause of present Art. 81, § 207, as it relates to naming of plaintiffs.

This section is revised to identify specifically the "plaintiff" in an action under § 14-866 of this