The defined term "municipal corporation" is substituted for the present word "city", for clarity.

The present reference to "hinder" the payment or collection of a tax is omitted as unnecessary in light of the use of the word "prevent".

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

14-1017. DISCLOSURE OF CONFIDENTIAL INFORMATION BY STATE OFFICER OR EMPLOYEE.

AN OFFICER, FORMER OFFICER, EMPLOYEE, OR FORMER EMPLOYEE OF THE STATE, A COUNTY, OR MUNICIPAL CORPORATION WHO DISCLOSES CONFIDENTIAL INFORMATION IN VIOLATION OF § 1-301 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING $1,000 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

REVISOR'S NOTE: This section in part is new language derived without substantive change from former Art. 81, § 12F-1(1)(3), and in part repeats the provisions of present Art. 81, § 5A(b).

Former Art. 81, § 12F-1(1)(2), which referred to secrecy of information as to property tax credits under § 9-104 of this article, and present Art. 81, § 5A(a), which referred to secrecy of federal tax information, now appear in § 1-301 of this article.

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

<u>GENERAL REVISOR'S NOTE</u>:

Former Art. 81, §§ 124 and 125, which referred to the calling up of a posse comitatus, are deleted as obsolete.

SUBTITLE 11. LIMITATIONS.

14-1101. LIMITATION -- COLLECTION OF TAX.

(A) IN GENERAL -- 7-YEAR LIMITATION.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION AND IN THIS ARTICLE, ANY TAX IMPOSED UNDER THIS ARTICLE MAY BE COLLECTED ONLY ON OR BEFORE 7 YEARS FROM THE DATE THE TAX IS DUE.

(B) EXCEPTION -- COURT ACTION.

FOR ANY TAX IMPOSED UNDER THIS ARTICLE WITHIN THE LIMITATIONS OF THIS SUBTITLE, THE TAX MAY BE COLLECTED BY AN ACTION THAT IS FILED IN COURT ON OR BEFORE 7 YEARS FROM THE DATE THAT THE TAX IS IMPOSED. ANY JUDGMENT ENTERED MAY BE ENFORCED OR