(D) The State Department of Assessments and Taxation may also enforce by mandamus in any court of competent jurisdiction the duty of filing such report.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987 and be applicable to taxable years beginning after December 31, 1986.

Approved May 14, 1987.

## CHAPTER 524

(House Bill 995)

AN ACT concerning

Montgomery County - Community Colleges - Bids and Contracts MC 711-87

FOR the purpose of authorizing the establishment of a mandatory minority business utilization program; and generally relating to the procurement process of the Board of Trustees of Montgomery Community College.

BY repealing and reenacting, with amendments,

Article - Education Section 16-408 Annotated Code of Maryland (1985 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Education

16-408.

- (a) (1) Except as provided in paragraph (2) of this subsection, this section applies to every contract for any building, improvement, equipment, or supplies that will cost more than \$7,500.
  - (2) This section does not apply to:
- (i) The purchase of books or other materials for instruction;