Article 81 - Revenue and Taxes
Section 468(a)(2) and ~~469(b)~~ 469
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, with amendments,

Chapter 769 of the Acts of the General Assembly of 1981, as amended by Chapter 616 of the Acts of the General Assembly of 1983
Section 2

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

Article 81 - Revenue and Taxes

468.

(a) (2) The tax shall be [40] ~~33~~ 30 cents for each ton of surface mined coal that is reported to the Bureau of The Mines under § 7-507 of the Natural Resources Article.

469.

(a) (1) The taxes collected by the county fiscal officer pursuant to this subtitle shall be deposited in the general fund of the county. [All moneys derived from this tax in excess of 20 cents per ton shall be expended by the county for the reconstruction, repair, or maintenance of county coal haul roads and bridges.]

(2) (i) To the extent recorded with the clerk of the circuit court, all unpaid county taxes collected under this subtitle are, until paid, a lien on the personal property and on the real property of the owner of the personal property in the same manner in which taxes on real property are now liens on the real property with respect to which they are levied in all subdivisions of the State.

(ii) The lien will attach to the real property only after notice thereof has been duly recorded and indexed among the judgment records in the office of the clerk of the circuit court in the county where the land lies.

(b) The governing body shall meet and confer annually with municipal officials and [shall] MAY distribute UP TO 5 cents per ton of the moneys derived from this tax to the municipalities for the reconstruction, repair, or maintenance of municipal coal haul roads and bridges. ~~These moneys shall be distributed only upon the request of a municipality and shall be based upon the ratio~~