

foreign jurisdiction based on its free shares originated in this State, the franchise tax under this section shall be reduced to the extent of the tax paid to the foreign jurisdiction.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 689

(House Bill 982)

AN ACT concerning

Tax Sales - Foreclosures - Judgments

FOR the purpose of prohibiting a court in the State from reopening a judgment rendered in a tax sale foreclosure proceeding except under certain circumstances; prohibiting the reopening of a certain judgment on the ground of constructive fraud in the conduct of the proceedings unless an application to reopen is filed at-certain-times within a certain time; providing for the application and construction of this Act; and generally relating to altering the circumstances under which a judgment rendered in a tax sale foreclosure proceeding may be reopened by a court in the State.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 14-845
Annotated Code of Maryland
(1986 Volume and 1986 Supplement)

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

Article - Tax - Property

14-845.

(A) A COURT IN THE STATE MAY NOT REOPEN A JUDGMENT RENDERED IN A TAX SALE FORECLOSURE PROCEEDING EXCEPT ON THE GROUND OF LACK OF JURISDICTION OR FRAUD IN THE CONDUCT OF THE PROCEEDINGS TO FORECLOSE; HOWEVER, NO REOPENING OF ANY JUDGMENT ON THE GROUND OF CONSTRUCTIVE FRAUD IN THE CONDUCT OF THE PROCEEDINGS TO FORECLOSE