

effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

CHAPTER 727

(House Bill 1287)

AN ACT concerning

Taxation - Procedures - Generally

FOR the purpose of providing that certain unpaid taxes, interest, and penalties are personal debts from the date due; providing for a certain effect of this Act; and making this Act contingent upon the passage of another Act.

BY adding to

Article 81 - Revenue and Taxes
Section 472 and 473 to be under the new subtitle "Tax Procedures"
Annotated Code of Maryland
(1980 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 81 - Revenue and Taxes

TAX PROCEDURES

472. RESERVED.

473.

(A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, ANY UNPAID TAX UNDER THIS SUBTITLE, INTEREST, AND PENALTIES ARE, FROM THE DUE DATE, THE PERSONAL DEBT OF THE PERSON REQUIRED TO PAY THE TAX.

(B) SUBSECTION (A) OF THIS SECTION DOES NOT ADD TO OR OTHERWISE CHANGE THE PERSONAL LIABILITY OF AN OFFICER OF A CORPORATION PROVIDED UNDER ANY OTHER PROVISION OF LAW.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent on the taking effect of