

(I) IN ACCORDANCE WITH A PROPER JUDICIAL ORDER OR A LEGISLATIVE ORDER; OR

(II) TO AN OFFICER OF THE STATE, WHO, BY REASON OF THE OFFICE, HAS THE RIGHT TO TAX INFORMATION; AND

(2) WITH RESPECT TO ALL TAXES UNDER THIS SUBTITLE, THE OFFICER OR EMPLOYEE OF THE STATE OR OF A POLITICAL SUBDIVISION WITH RESPONSIBILITIES FOR THE ADMINISTRATION OR ENFORCEMENT OF A TAX, MAY DISCLOSE AND PUBLISH STATISTICS CLASSIFIED IN A WAY THAT PREVENTS THE IDENTIFICATION OF A PARTICULAR RETURN AND THE INFORMATION CONTAINED IN A PARTICULAR RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent on the taking effect of Chapter \_\_\_ of the Acts of 1987 (H.B. \_\_\_)(71r2025), and if Chapter \_\_\_ does not become effective, this Act is null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

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CHAPTER 730

(House Bill 1291)

AN ACT concerning

Taxation - Procedures

FOR the purpose of requiring collectors of certain taxes to mail notices of assessments in a certain manner; providing for the effect of mailing certain notices; defining certain terms; providing for the codification of this Act; making this Act contingent upon the passage of another Act; and generally relating to assessment notices.

BY adding to

Article 81 - Revenue and Taxes  
Section 472 and 473 to be under 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: