

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent upon the taking effect of Chapter ___ of the Acts of 1987 (H.B. ___)(71r2025), and if Chapter ___ does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

CHAPTER 731

(House Bill 1292)

AN ACT concerning

Taxation - Procedures - Assessments

FOR the purpose of providing that assessments of certain taxes are prima facie correct; providing an exception for a certain assessment; 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 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.

NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EXCEPT AS OTHERWISE PROVIDED IN § 333B OF THIS ARTICLE, ASSESSMENTS OF A TAX UNDER THIS SUBTITLE ARE PRIMA FACIE CORRECT.

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