

The omission of the conjunction, "and", was a publishing error, which occurred in the 1978 Supplement to the 1974 Volume I of the Natural Resources Article.

The omission of the conjunction was noted by the Computer Division of the Department of Legislative Reference.

8-716.1.

(f) (1) The tax imposed by this subtitle and all increases, interests and penalties thereon shall become, from the time due and payable, a personal debt of the person liable to pay the same to the State of Maryland. An action may be brought at any time [with] WITHIN 3 years from the time the tax shall be due and payable by the Department in the name of the State to recover the amount of any taxes, penalties and interest due under the provisions of this subtitle, but if there is proof of fraud or gross negligence, there shall be no limitation of the period in which the action may be brought. Proof of negligence amounting to 25 percent or more of the tax due shall be prima facie evidence of gross negligence.

DRAFTER'S NOTE: This corrects a misspelling in § 8-716.1(f)(1) of the Natural Resources Article.

The misspelling of the word "within" occurred in Ch. 828 of the Acts of 1986.

The misspelling was noted by the Michie Company.

8-718.

(a) In this subtitle, "certificate [or] OF origin" means a certification by the manufacturer, on a form the Department approves, that:

(1) Certifies that the vessel described in it has been transferred to the dealer or other person named and that the transfer of the vessel is in ordinary trade and commerce; and

(2) Describes the vessel by including:

(i) Its make, model, length, year, hull identification number, type of vessel, horsepower rating of engine, if any, and the engine number; and

(ii) Any other information that the Department requires.

DRAFTER'S NOTE: This corrects a typographical error in §