

(II) THE TREASURER; OR

(III) THE TAX COLLECTOR AUTHORIZED BY LAW TO COLLECT THE TAX.

(B) IF THE ATTORNEY OR ATTORNEY GENERAL AND THE TAX COLLECTOR AGREE THAT THE FULL AMOUNT OF THE CLAIM WOULD BE UNCOLLECTIBLE, THE ATTORNEY OR THE ATTORNEY GENERAL MAY:

(1) COMPROMISE THE CLAIM;

(2) ACCEPT A LESSER AMOUNT; AND

(3) ISSUE A RELEASE OF THE CLAIM OR A SATISFACTION OF THE JUDGMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That the publishers of the Annotated Code of Maryland, the Michie Company, shall number the § 472 created by this Act to be the first section of subtitle "Tax Procedures" of Article 81.

SECTION 3. 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 shall be null and void without the necessity of further action by the General Assembly.

~~SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.~~

Approved June 2, 1987.

CHAPTER 773

(Senate Bill 298)

AN ACT concerning

Controlled-Substance-Tax Prince-George's-County--  
Sales and Use Tax -  
Controlled Dangerous Substances

~~FOR the purpose of imposing a tax on certain controlled dangerous substances that is due immediately on possession of any of those substances by certain dealers in the State in violation of the Maryland Controlled Dangerous Substance~~