

3. The admissions AND AMUSEMENT tax authorized by [Article 81, § 402] § 4-102(B) OF THE TAX - GENERAL ARTICLE [or designated portions thereof]; and

(j) In the event the county or municipality fails to raise or to pay to the State its percentage of the costs of a project as established by a financing plan or any portion thereof within 6 months of the certification of costs by the State Comptroller, the State Comptroller shall cause to be withheld from State-collected, locally-shared taxes, and, to the extent necessary, from the State grant provided for by [Article 81, § 12H] TITLE 8, PART I OF ARTICLE 24 OF THE CODE and the State aid for police protection provided by Article 15A, § 36 through 39 to which the county or municipality would otherwise be entitled, for the following fiscal year, a sum sufficient to reimburse the State for any sum remaining unpaid, together with interest on any such unpaid amount at the rate of 10 percent per annum from the date of such certification by the State Comptroller.

#### Article - Real Property

3-401.

(b) Notices of liens on tangible or intangible personal property for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) If the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in the State, as these entities are defined in the [internal revenue laws of the United States] INTERNAL REVENUE CODE, in the office of the clerk of the circuit court [of] FOR the county where the principal executive office is located;

3-603.

The clerk may not charge any county, the Maryland-National Capital Park and Planning Commission, or the Washington Suburban Sanitary Commission any fee provided by this subtitle unless the county or respective commission first gives its consent. No charge may be made against the Comptroller for any service performed in connection with the recording and indexing of property liens arising under the Maryland Income Tax [Law,] OR the Maryland [Retail] Sales [Act, or Maryland] AND Use Tax [Act] LAWS.

12-211.

[No] A payment received under this subtitle [is] MAY NOT BE considered as income for the purposes of [the income tax provisions of Article 81] TITLE 10 OF THE TAX - GENERAL ARTICLE