

at law for the collection of debts. If any person liable to pay the penalty neglects or refuses to pay it after demand, the amount, together with interest and any costs that may accrue, shall be a lien in favor of the State upon the property, both real and personal, of the person and shall be recorded in the clerk of court's office for the political subdivision in which the property is located. [The] EXCEPT FOR PENALTIES COLLECTED FOR VIOLATIONS OF SECTION 4-413 OF THIS SUBTITLE, moneys shall be placed in [a special fund to be used for monitoring and surveillance by the Department to be used to assure and maintain an adequate record of any discharge to the waters of the State] THE MARYLAND OIL DISASTER CONTAINMENT, CLEAN-UP AND CONTINGENCY FUND UNDER SECTION 4-411(F) OF THIS SUBTITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.

CHAPTER 554

(Senate Bill 136)

AN ACT concerning

Income Tax - Individual - Income Modification

FOR the purpose of eliminating obsolete references to the Internal Revenue Code relating to lump-sum distributions; clarifying the law as it relates to an addition modification to federal adjusted gross income due to changes in the Internal Revenue Code relating to lump-sum distributions; providing for a delayed effective date; and generally relating to the income tax laws.

BY repealing

Article 81 - Revenue and Taxes
Section 280(b)(6)
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 280(b)(6)
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)