

employer; (ii) [is separated from the service of the employer and admits or is found guilty of having committed any criminal act against the employer] HAS BEEN DISCHARGED BY THE CLAIMANT'S EMPLOYER FOR GROSS MISCONDUCT; or (iii) leaves the service of the employer voluntarily with good cause if the voluntary leaving was to accept better employment or to enter approved training as determined by the Secretary.

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

Approved May 27, 1988.

CHAPTER 622

(Senate Bill 831)

AN ACT concerning

Priority of Liens - Unpaid Personal Property Tax

FOR the purpose of providing that all unpaid tax on personal property is a first lien on the personal property on and after the date due until the tax is paid; and generally relating to the priority of liens for unpaid personal property tax.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 14-805
Annotated Code of Maryland
(1986 Volume and 1987 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

14-805.

(A) From the date property tax on real property is due, liability for the tax and a 1st lien attaches to the real property in the amount of the property tax due on the real property.

(B) FROM THE DATE PROPERTY TAX ON PERSONAL PROPERTY IS DUE, LIABILITY FOR THE TAX AND A 1ST LIEN ATTACHES TO THE PERSONAL