

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.

(2) The tax, and all increases, interests and penalties thereon shall be a lien upon all the property, real and/or personal, of any person liable to pay the same to the State from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed promptly by the Department with the clerk of the circuit court of the county in which said property is located, or Baltimore City. Each clerk of court shall accurately and promptly record and index all such notices of lien filed with him by the Department and shall enter such lien in the judgment docket of the court, stating the name of the delinquent taxpayer, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of nonpayment as in this section specified and provided for, shall continue with the same force and effect as a judgment lien. Any such lien on personal property shall not be effective as against an innocent purchaser for value unless the personal property has been levied upon by an officer of a court.

(3) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE DEPARTMENT MAY NOT COLLECT OR ENFORCE ANY LIABILITY FOR THE MARYLAND USE TAX THAT WAS INCURRED BEFORE JULY 1, 1986 ON A VESSEL OWNED BY A PERSON WHO AT THE TIME THE LIABILITY WAS INCURRED:

(I) 1. WAS LICENSED BY THE DEPARTMENT TO CATCH, FOR COMMERCIAL PURPOSES, FINFISH, EELS, CRABS, CONCH, TERRAPIN, SOFT-SHELL CLAMS, HARD-SHELL CLAMS, OYSTERS, OR ANY OTHER FISH; AND

~~(II)~~ 2. USED THE VESSEL FOR ANY OF THE COMMERCIAL FISHING PURPOSES DESCRIBED IN ITEM (I)1. OF THIS PARAGRAPH; OR

(II) 1. WAS LICENSED AS A COMMERCIAL FISHING GUIDE UNDER THE PROVISIONS OF § 4-210 OF THIS ARTICLE; AND

2. USED THE VESSEL AS A CHARTERBOAT WITH A LICENSE AS PROVIDED IN § 4-745(D)(2) OF THIS ARTICLE.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.