

is requested to be instituted and it is ascertained by the officer whose duty it is to collect such taxes including the interest and penalties accrued thereon that a lesser sum may be collected than the total sum due" is deleted as surplusage.

Also in the introductory language of subsection (c) of this section, the former language "and the full sum may include all taxes due the jurisdiction" is deleted as surplusage.

In subsection (c)(3) of this section, the former reference to a release of a claim or satisfaction of judgment being made "as though the same had been paid in full" is deleted as surplusage.

The provisions of former Art. 81, §§ 207 and 210 that related to actions for collection of State taxes are deleted as unnecessary in light of former Art. 81, § 482 -- now TG § 13-816.

For similar provisions, see TP §§ 14-865, 14-866, and 14-868, and TG § 13-816.

Defined terms: "Person" § 1-101
"Tax collector" § 1-101

9-706. ATTACHMENT.

(A) AUTHORIZED.

IN AN ACTION UNDER § 9-705 OF THIS SUBTITLE, A REQUEST FOR ATTACHMENT BEFORE JUDGMENT AGAINST ANY ASSET OF THE DEFENDANT MAY BE FILED IN ACCORDANCE WITH THE MARYLAND RULES OF PROCEDURE.

(B) BOND.

THE PLAINTIFF IN THE ACTION IS NOT REQUIRED TO FILE AN ATTACHMENT BOND.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 208, as it related to taxes under this article.

In subsection (a) of this section, the reference to the Maryland Rules is substituted for the former reference to the attachment being "governed in all respects by the rules of law and procedure applicable to attachments for liquidated damages against nonresidents", for clarity.

Also in subsection (a) of this section, the reference to "any asset" of a defendant is substituted for the former reference to "lands, goods, chattels or credits", for brevity and clarity.