

(e) In each fiscal year beginning July 1, 1970, Prince George's County may levy against all of the property in Prince George's County assessed for the purposes of county taxation, annually, a tax for recreation. Every 60 days the tax so levied and collected to date by the county shall be remitted to the Commission. The proceeds of the tax shall be used by such Commission to finance its adopted budget for the purpose of regulating, operating and maintaining recreation functions, programs, facilities and personnel in Prince George's County as such Commission may determine. A tax of not less than [five] 2 cents on each \$100 of assessed valuation OF REAL PROPERTY AND NOT LESS THAN 5 CENTS ON EACH \$100 OF ASSESSED VALUATION OF PERSONAL PROPERTY AND OPERATING REAL PROPERTY DESCRIBED IN § 8-109(C) OF THE TAX - PROPERTY ARTICLE shall be levied for recreation.

(f) Taxes authorized under subsections (a), (b), (c), and (d) of this section shall be levied and collected as county taxes are levied and collected. These taxes shall have the same priority rights, bear the same interest and penalties, and in every other respect be treated the same as county taxes.

6-107.

(a) For the purpose of paying the current operating or administrative expenses of the Commission, including the cost of the development of the plan of the regional district or any part of the plan and including the cost of the exercise of the powers and functions granted to the Commission, there shall be levied annually against all the assessable property within the regional district by Montgomery and Prince George's Counties, respectively, a tax of [three] 1.2 cents on each \$100 of assessable REAL property within the regional district AND 3 CENTS ON EACH \$100 OF ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY DESCRIBED IN § 8-109(C) OF THE TAX - PROPERTY ARTICLE. Each of the counties in each annual levy, except as hereinafter provided, shall levy the tax on all property in its county within the regional district, both real and personal, assessed for county tax purposes. These taxes shall be levied and collected as county taxes are levied and collected; and they shall have the same priority rights, bear the same interest and penalties, and in every respect be treated the same as county taxes. The proceeds of the collection of the tax shall be paid to the Commission and constitute the administrative fund of the Commission. The expenditures of the Commission for operating or administrative purposes shall be within the amount of the fund, together with additional funds appropriated or contributed for these purposes by the two counties, the General Assembly of Maryland, the United States, or private donors.

(b) If by decree of court the provisions of subsection (a) of this section for a [three cent] tax should be permanently enjoined or otherwise invalidated, so that the County Council of Montgomery County and the County Council of Prince George's County can no longer levy and collect the [three cent] tax as provided for in the subsection, then the repeal of § 5 of Chapter 448 of the Laws of the General Assembly of Maryland of 1927, by Chapter 714 of the Acts of the General Assembly of 1939, and by Chapter 992 of the Acts of the General Assembly of 1943, shall terminate; and the repeal shall be treated as no longer in effect, and § 5 of Chapter 448 of the Acts of 1927 shall be deemed reenacted and in full force and effect.