

(5) In a proceeding brought by the Mayor and City Council of Baltimore City to foreclose the right of redemption under this subtitle, the complaint may request a judgment for the city in the amount of the balance.

(6) The balance remaining after the tax sale is no longer a lien on the property when:

- (i) a judgment is entered foreclosing the owner's right of redemption;
- (ii) the deed is recorded; and
- (iii) all liens accruing subsequent to the date of sale are paid in full.

(7) The Mayor and City Council may institute a separate action to collect the balance at any time within 7 years after the tax sale if the plaintiff is a private purchaser.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2004 is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved May 26, 2004.

CHAPTER 513

(House Bill 694)

AN ACT concerning

Streamlined Sales and Use Tax Agreement

FOR the purpose of adopting a certain Streamlined Sales and Use Tax Agreement, subject to a certain contingency; requiring the Comptroller under certain circumstances to prepare and submit certain proposed regulations and draft legislation regarding changes to the State's laws, regulations, or policies needed to bring the State into compliance with the Agreement and certain other changes recommended by the Comptroller; and generally relating to the contingent adoption by the State of the Streamlined Sales and Use Tax Agreement.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-106

Annotated Code of Maryland

(1997 Replacement Volume and 2003 Supplement)