

(Senate Bill 1077)

AN ACT concerning

Compromise on Tax Claims

FOR the purpose of authorizing the Attorney General or the attorney or solicitor for any county or city to compromise claims for taxes.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes

Section 210

Annotated Code of Maryland

(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 210 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

210.

(A) It shall be the duty of the Attorney General to institute any such suit on behalf of the State whenever thereunto requested by the Governor, the Comptroller, or the Treasurer; and it shall be the duty of the attorney or solicitor for any county or city to institute any such suit whenever thereunto requested by the collector of taxes of such county or city; and it shall be the duty of each and all of said officers to request such suits to be instituted whenever taxes are overdue and unpaid, unless such taxes be sufficiently secured by lien upon real estate, or otherwise, or unless it is certain that any judgment in any such suit would be uncollectible.

(B) WHENEVER SUCH SUIT 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, THE ATTORNEY GENERAL OR THE ATTORNEY OR SOLICITOR FOR ANY COUNTY OR CITY SHALL BE AUTHORIZED TO COMPROMISE THE CLAIM, ACCEPT THE LESSER SUM ON BEHALF OF THE COLLECTOR, AND ISSUE A RELEASE OF THE CLAIM OR SATISFACTION OF THE JUDGMENT AS THOUGH THE SAME HAD BEEN PAID IN FULL. SUCH COMPROMISE SHALL BE