

RENEWED AS ANY OTHER JUDGMENT.

(C) SAME -- APPOINTMENT OF RECEIVER OR TRUSTEE.

IF A COLLECTOR FAILS TO COLLECT A TAX AND A RECEIVER OR TRUSTEE IS APPOINTED WITHIN THE PERIOD SPECIFIED IN SUBSECTION (A) OF THIS SECTION TO COMPLETE THE TAX COLLECTION, THE COLLECTION PERIOD IS 2 YEARS FROM THE DATE OF THE APPOINTMENT OF THE TRUSTEE OR RECEIVER.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 212.

In subsection (a) of this section, the reference to "any tax imposed under this article" is substituted for the present reference to "[a]ll State, county or city taxes of every kind", for clarity.

Also in subsection (a) of this section, the reference that the tax "may be collected only" during the limitation period is substituted for the present reference to "shall be collected" during the limitation period "or else shall be utterly barred; and no such taxes shall be collected after said period", for clarity and brevity.

In subsection (b) of this section, the reference that "the tax may be collected by an action that is filed in court" is substituted for the present references to "any action at law or suit in equity for collection of such taxes or for sale of property to pay the same or for the enforcement of any lien therefor" and "such tax may be collected by an action at law or suit in equity", for clarity and brevity.

Also in subsection (b) of this section, the reference to "on or before 7 years from the date that the tax is imposed" is substituted for the present references to "within the period hereinabove prescribed" and "if commenced within 7 years after the assessment of the tax", for clarity.

Also in subsection (b) of this section, the reference that the court action "be prosecuted as if this section had never been passed" is omitted as superfluous.

Defined term: "Collector" § 1-101

14-1102. LIMITATION -- ASSESSMENT OF TAX.

NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE THAT DIRECTS TAXES TO BE IMPOSED OR COLLECTED WITHIN ANY SPECIAL TIME, A TAX UNDER THIS ARTICLE SHALL BE IMPOSED AND COLLECTED ON OR BEFORE 7 YEARS FROM THE DATE THAT THE TAX OUGHT TO HAVE BEEN