

laws relating to assessments by tax authorities when a taxpayer neglects to file a return.

WHEREAS, In the last amendment of Section 43 of Article 81 of the Code, as contained in Chapter 757 of the Acts of 1959, there was an incorrect cross-reference which should be corrected for accuracy; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 43 of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes", sub-title "Assessors and Discovery of Taxable Property", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

43. If any person, when so required by the supervisors of assessments or the department of assessments of Baltimore City, shall neglect after ten days' notice to render the account required in Section [43] 42, said supervisors of assessments or department of assessments of Baltimore City shall, on their own knowledge, and on the best information they can obtain, value and assess the personal property of such person to the utmost sum they believe the same to be worth in cash and notify such person of the assessment and valuation thereof, with opportunity for hearing thereon.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1960.

Approved March 1, 1960.

---

## CHAPTER 10

(House Bill 12)

AN ACT to repeal and re-enact, with amendments, Section 27 of Article 66 $\frac{1}{2}$  of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles," sub-title "Administration-Registration-Titling", to provide that the Department of Motor Vehicles shall refuse to issue registration or a certificate of title to an applicant when a warrant for a motor vehicle violation has been issued against and not served on the applicant.

WHEREAS, The Department of Motor Vehicles formerly assisted in the process of serving warrants for motor vehicle violations by refusing to issue new registrations to applicants who had warrants outstanding until the warrants were answered in court; and

WHEREAS, An opinion of the Attorney General in March, 1959, declared that the statutory basis for this administrative action had been repealed by Chapter 45, Laws of 1955; and

---

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.