

SEC. 2. *And be it enacted*, That this act shall take effect immediately after the passage thereof.

CHAP. 94.

In force.

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CHAPTER 94.

A ACT to repeal sections eight hundred and eighty and eight hundred and eighty-one, of the fourth article of the Code of Public Local Laws, relating to the collection of taxes and the limitation of time therefor and to substitute for said sections the two following sections extending the time of such limitations. Passed Aug. 7, 1861.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That all taxes now levied, or which hereafter may be levied in the city of Baltimore, shall be collected within four years from the levying of the same; and the collection of taxes shall not be enforced by law after the lapse of said four years, and the party from whom said taxes may be demanded, may plead this section in bar of any recovery of the same. Taxes to be collected.

SEC. 2. *And be it enacted*, That any person enforcing or attempting to enforce the collection of any tax after the lapse of four years as provided in the preceding section shall be liable to a penalty of twenty dollars for each and every offence recoverable before a Justice of the Peace in the name of the State; one-half to the informer, the other half to the City of Baltimore. Penalty.

SEC. 2. *And be it enacted*, That this act shall take effect from and after its passage. In force.