

278. (a) The tax imposed by this sub-title and all increases, interests and penalties thereon shall become, from the time due and payable, a personal debt of the person liable to pay the same to the State of Maryland. An action may be brought at any time within six (6) years from the time the tax shall be due and payable by the Comptroller in the name of the State to recover the amount of any taxes, penalties and interest due under the provisions of this sub-title, but such actions shall be utterly barred after the expiration of the aforesaid six (6) years.

(b) The tax, and all increases, interests and penalties thereon shall be a lien upon the property of any person liable to pay the same to the State for a period of four (4) years from and after the time when such tax becomes due and payable as provided herein.

279. Whenever the business or property of any person subject to tax under the terms of this sub-title shall be placed in receivership, bankruptcy or assignment is made for the benefit of creditors, or if said property is seized under restraint for property taxes, all taxes, penalties and interest imposed by this sub-title for which said person is in any way liable shall be a prior and preferred claim. No sheriff, receiver, assignee or other officer shall sell the property of any person subject to tax under the terms of this sub-title under process or Order of any court without first determining from the Comptroller the amount of any taxes due and payable by said person, and if there be any such taxes due, owing or unpaid it shall be the duty of such officer to first pay to the Comptroller the amount of said taxes out of the proceeds of said sale before making any payment of any monies to any judgment creditor or other claimants of whatsoever kind or nature. Any person charged with the administration or distribution of any such property as aforesaid who shall violate the provisions of this section shall be personally liable for any taxes accrued and unpaid which are chargeable against the person otherwise liable for tax under the terms of this sub-section.

FAILURE TO FILE RETURNS: INCORRECT RETURNS

280. (a) Whenever any taxpayer fails to file any return required by this sub-title or files an incomplete or inaccurate return, the Comptroller shall notify him of his delinquency.