

Article 81 - Revenue and Taxes
Section 322(4)
Annotated Code of Maryland
(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 322(4) 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Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows: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

322.

(4) In any case where a notice of lien has been filed by the Comptroller and indexed, as herein provided, and the full amount of the lien and judgment is not paid the State within fifteen (15) days after filing, the Attorney General, at the request of the Comptroller, OR ANY QUALIFIED ATTORNEY WHO IS A REGULAR SALARIED EMPLOYEE OF THE COMPTROLLER'S OFFICE shall file a civil proceeding by way of attachment, execution or otherwise in any of the courts of this State or may proceed by way of an equitable proceedings to enforce the lien and judgment thereon of the State for tax, interest, penalty, delinquent fee and costs upon any property and rights to property, real or personal, owned by the delinquent taxpayer, or in which he has any right, title or interest including any property, real or personal, or the income therefrom held for the benefit of said delinquent taxpayer by any custodian, fiduciary, receiver or trustee, under any deed of trust or trust instrument including a spendthrift trust whether created by will, deed of trust or otherwise. All persons having liens upon, or claiming any interest in the property or rights to property sought to be subjected, as aforesaid, shall be made parties to such proceedings and brought into court. The court, without a jury, shall adjudicate all matters involved in the proceedings, and determine the merits of all claims or liens, and in all cases where the claim or interest of the State is established, may decree a sale of the property or rights to property, and a distribution of any money or proceeds of sale, according to the interests of the parties and the State.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved April 30, 1974.