

BY repealing and reenacting, with amendments,

Article - Courts and Judicial Proceedings  
Section 11-401 (b)  
Annotated Code of Maryland  
(1974 Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article - Real Property

3-401.

(a) Notices of liens [upon] ON real property for [taxes] OBLIGATIONS payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the clerk of the circuit court of the county, or of the Superior Court of Baltimore City, in which the real property subject to [a federal tax lien] THE LIENS is situated.

(b) Notices of liens [upon] ON tangible or intangible personal property for [taxes] OBLIGATIONS payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) If the person against whose interest the [tax] lien applies is a corporation or a partnership whose principal executive office is in the state, as these entities are defined in the internal revenue laws of the United States, in the office of the clerk of the circuit court of the county, or of the Superior Court of Baltimore City, where [such] THE principal executive office is located;

(2) In all other cases in the office of the clerk of the circuit court of the county, or of the Superior Court of Baltimore City, where the [taxpayer] PERSON resides at the time of filing of the notice of lien.

3-402.

Certification OF NOTICE OF LIENS, CERTIFICATES, OR OTHER NOTICES AFFECTING FEDERAL LIENS by the Secretary of the Treasury of the United States, [or] his delegate, OR BY ANY OFFICIAL OR ENTITY OF THE UNITED STATES RESPONSIBLE FOR FILING OR CERTIFYING OF NOTICE OF ANY OTHER LIEN, [of notices of liens, certificates, or other notices affecting tax liens] entitles them to be filed and no other attestation, certification, or acknowledgement is necessary.

3-403.