

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

409.

(a) Every person, firm or corporation subject to the taxes imposed by this subtitle shall keep complete and accurate records in such form and containing such information as the Comptroller may by regulation prescribe. Such records shall be open at any time during business hours for inspection and examination by the Comptroller or any of his authorized representatives, and shall be preserved for a period of [three (3)] 4 years unless the Comptroller shall, in writing, consent to their destruction within that period, or by order require that they be kept longer.

409A.

(A) THE TAX IMPOSED BY THIS SUBTITLE AND ALL INCREASES, INTEREST, AND PENALTIES THEREON SHALL BECOME, FROM THE TIME DUE AND PAYABLE, A PERSONAL DEBT OF THE PERSON, FIRM, OR CORPORATION LIABLE TO PAY THE SAME TO THE STATE OF MARYLAND. AN ACTION MAY BE BROUGHT AT ANY TIME WITHIN 4 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 SUBTITLE. HOWEVER, IF THERE IS PROOF OF FRAUD OR GROSS NEGLIGENCE THEN THERE SHALL BE NO LIMITATION ON THE PERIOD OF TIME IN WHICH THE ACTION MAY BE BROUGHT. ~~PROOF-OF-NEGLIGENCE-AMOUNTING-TO-25-PERCENT-OR--MORE--OF-THE-TAX-DUE-SHALL-BE-PRIMA-FACIE-EVIDENCE-OF-GROSS-NEGLIGENCE-~~

(B) THE TAX AND ALL INCREASES, INTEREST, AND PENALTIES THEREON SHALL BE A LIEN UPON ALL THE PROPERTY, REAL OR PERSONAL, OR BOTH OF ANY PERSON, FIRM, OR CORPORATION LIABLE TO PAY THE SAME TO THE STATE FROM AND AFTER THE TIME WHEN NOTICE HAS BEEN GIVEN THAT SUCH TAX HAS BECOME DUE AND PAYABLE AS PROVIDED HEREIN. NOTICE OF SUCH LIEN SHALL BE FILED BY THE COMPTROLLER WITH THE CLERK OF THE CIRCUIT COURT OF THE COUNTY IN WHICH SAID PROPERTY IS LOCATED. EACH CLERK OF COURT SHALL ACCURATELY AND PROMPTLY RECORD AND INDEX ALL SUCH NOTICES OF LIEN FILED WITH HIM BY THE COMPTROLLER AND SHALL ENTER SUCH LIEN IN THE JUDGMENT DOCKET OF THE COURT, STATING THE NAME OF THE DELINQUENT TAXPAYER, THE AMOUNT OF THE LIEN, AND THE DATE THEREOF. THE LIEN PROVIDED FOR IN THIS SECTION SHALL HAVE THE FULL FORCE AND EFFECT OF A LIEN OF JUDGMENT. UNLESS ANOTHER DATE IS SPECIFIED BY LAW, THE LIEN ARISING AT THE DATE OF NONPAYMENT AS IN THIS SECTION SPECIFIED AND PROVIDED FOR, SHALL CONTINUE WITH THE SAME FORCE AND EFFECT AS A JUDGMENT LIEN. ANY SUCH LIEN ON PERSONAL PROPERTY SHALL NOT BE EFFECTIVE AS AGAINST AN INNOCENT PURCHASER FOR VALUE UNLESS THE PERSONAL PROPERTY HAS BEEN LEVIED UPON BY AN OFFICER OF A COURT.