

## PART IV. ACTIONS TO COLLECT TAX.

## 14-864. ACTION TO COLLECT TAX -- IN GENERAL.

ON OR BEFORE 7 YEARS FROM THE DATE THE TAX IS IMPOSED, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION MAY INITIATE AN ACTION IN A COURT OF APPROPRIATE JURISDICTION TO COLLECT ANY TAX IMPOSED UNDER THIS ARTICLE AND WITHIN THE TIME PROVIDED BY LAW. IF A PERSON OWES STATE AND COUNTY OR MUNICIPAL CORPORATION TAXES TO THE SAME COLLECTOR, THE ACTION MAY COMBINE CLAIMS OF THE STATE, COUNTY, AND MUNICIPAL CORPORATION.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 212(c), as that section relates to an action to collect a tax imposed under this article, and the second clause of present § 207.

The references to "the State, a county, or a municipal corporation" as an initiator of an action are added for clarity.

The reference to an action "in a court of appropriate jurisdiction" is substituted for the present reference to the tax being collected "by an action at law or suit in equity" to clarify where the action may be initiated.

Present Art. 81, § 206(a), which provides that an action in assumpsit could be taken against a person who owed tax is omitted as superfluous in light of the broad action allowed under Md. Rule 2-301.

Defined terms: "Collector" § 1-101  
 "County" § 1-101 "Law" § 1-101  
 "Municipal corporation" § 1-101 "Person" § 1-101

## 14-865. DUTY TO REQUEST ACTION.

## (A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (B) OF THIS SECTION:

(1) IF A TAX UNDER THIS ARTICLE IS NOT PAID WHEN DUE TO THE STATE, THE GOVERNOR, THE COMPTROLLER, OR THE TREASURER SHALL REQUEST THE ATTORNEY GENERAL TO INSTITUTE AN ACTION AGAINST THE PERSON RESPONSIBLE FOR THE TAX; AND

(2) IF A TAX UNDER THIS ARTICLE IS NOT PAID WHEN DUE TO A COUNTY OR MUNICIPAL CORPORATION, THE COLLECTOR SHALL REQUEST THE ATTORNEY FOR THE COUNTY OR MUNICIPAL CORPORATION TO INSTITUTE AN ACTION AGAINST THE PERSON RESPONSIBLE FOR THE TAX.

## (B) EXCEPTIONS.