

Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

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

Article 81 - Revenue and Taxes

TAX PROCEDURES

472.

(1) IN THIS SUBTITLE, "TAX COLLECTOR" MEANS THE PERSON RESPONSIBLE FOR COLLECTING A TAX.

(2) "TAX COLLECTOR" INCLUDES:

(I) THE COMPTROLLER;

(II) THE DEPARTMENT OF ASSESSMENTS AND TAXATION, WITH RESPECT TO THE FINANCIAL INSTITUTION TAX AND THE SAVINGS BANKS AND BUILDING, SAVINGS AND LOAN ASSOCIATIONS TAX;

(III) THE STATE ATHLETIC COMMISSION, WITH RESPECT TO THE BOXING, WRESTLING AND SPARRING TAX; AND

(IV) THE REGISTERS OF WILLS, WITH RESPECT TO:

1. THE INHERITANCE TAX; AND
2. THE TAX ON COMMISSIONS.

473.

(A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IF A TAX UNDER THIS SUBTITLE IS NOT PAID WHEN DUE, THE GOVERNOR, THE TAX COLLECTOR, OR THE TREASURER SHALL REQUEST A QUALIFIED ATTORNEY WHO IS A REGULAR SALARIED EMPLOYEE OF THE COMPTROLLER, OR ATTORNEY GENERAL TO INSTITUTE AN ACTION GAINST AGAINST THE PERSON RESPONSIBLE TO PAY THE TAX, UNLESS THE TAX IS SUFFICIENTLY SECURED BY A LIEN ON REAL PROPERTY OR A JUDGMENT IN THE ACTION WOULD BE COLLECTIBLE.

(1) IF A REQUEST IS MADE UNDER SUBSECTION (A) OF THIS SECTION, THE ATTORNEY OR THE ATTORNEY GENERAL SHALL INITIATE THE ACTION.

(2) THE PLAINTIFF IN AN ACTION UNDER THIS SECTION SHALL BE:

(I) THE STATE;