

487-

A PERSON MAY NOT BRING SUIT TO ENJOIN THE ASSESSMENT OR COLLECTION OF ANY TAXES, INTEREST, OR PENALTIES IMPOSED UNDER THIS SUBTITLE.

488-

(A) UNPAID TAX, INTEREST, AND PENALTIES CONSTITUTE A LIEN IN FAVOR OF THE STATE, EXTENDING TO ALL PROPERTY AND RIGHTS TO PROPERTY BELONGING TO THE TAXPAYER.

(B) A LIEN FOR UNPAID INCOME TAX SHALL INCLUDE A \$5 LIEN FEE.

(C) A LIEN ARISES ON THE DATE OF NOTICE THAT THE TAX IS DUE AND CONTINUES TO THE DATE:

(1) THE LIEN IS SATISFIED, OR

(2) THE LIEN IS RELEASED BY THE COMPTROLLER BECAUSE:

(i) THE LIEN IS UNENFORCEABLE BY REASON OF LAPSE OF TIME, OR

(ii) THE LIEN IS UNCOLLECTIBLE.

489-

(A) THE COMPTROLLER MAY FILE A NOTICE OF TAX LIEN WITH THE CLERK OF THE CIRCUIT COURT FOR THE COUNTY IN WHICH THE PROPERTY THAT IS SUBJECT TO THE LIEN IS LOCATED.

(B) (1) ON RECEIPT OF A NOTICE OF TAX LIEN, THE CLERK OF THE CIRCUIT COURT PROMPTLY SHALL:

(i) RECORD AND INDEX THE LIEN, AND

(ii) ENTER THE LIEN IN THE JUDGMENT DOCKET OF THE COURT.

(2) THE DOCKET ENTRY SHALL INCLUDE:

(i) THE NAME OF THE PERSON WHOSE PROPERTY IS SUBJECT TO THE TAX LIEN, AND

(ii) THE AMOUNT AND DATE OF THE TAX LIEN.

490-

(A) FROM THE DATE THAT A TAX LIEN IS FILED UNDER § 489 OF THIS SUBTITLE, THE LIEN SHALL HAVE THE FULL FORCE AND EFFECT OF A JUDGMENT LIEN.