

[(2) Paragraph (1) of this subsection applies to:

- (i) the admissions and amusement tax;
- (ii) the financial institution franchise tax;
- (iii) the income tax;
- (iv) the motor fuel tax;
- (v) the sales and use tax; or
- (vi) the tobacco tax.

(3) A lien for unpaid income tax shall include a \$5 lien fee.]

[13-809.

(a) Except as provided in subsection (b) of this section, from the date on which a tax lien is filed and indexed under § 13-807 of this subtitle, the tax lien is superior to any lien of a mortgagee, pledgee, buyer, or judgment creditor that is:

(1) a subsequent lien;

(2) unperfected against a 3rd party before the date on which the tax lien is filed and indexed; or

(3) perfected by a lien holder who had actual notice or knowledge of the existence of the tax lien before the date on which the tax lien is filed.

(b) If an inheritance tax lien is attributable to the disqualification of property that was qualified for special use valuation, the lien has the same priority as a lien of property tax on real property would have if it became due on the date on which the election was filed under § 7-212 of this article.]

13-809.

(A) A TAX LIEN SHALL BE FIRST PAID AND SATISFIED FROM THE PROCEEDS OF A SALE OF ANY PROPERTY OF A PERSON LIABLE FOR THE TAX.

(B) (1) NOTWITHSTANDING SUBSECTION (A) OF THIS SECTION, A TAX LIEN IS NOT VALID AGAINST ANY PURCHASER, HOLDER OF A SECURITY INTEREST, MECHANIC'S LIENOR, OR JUDGMENT LIEN CREDITOR UNTIL NOTICE OF THE TAX LIEN HAS BEEN FILED UNDER § 13-807 OF THIS SUBTITLE.