

(2) EVEN IF NOTICE OF A TAX LIEN IS FILED, THE LIEN IS NOT VALID AGAINST ANY CLAIM DESCRIBED IN § 6323(B), (C), OR (D) OF THE INTERNAL REVENUE CODE.

(C) THE RULES AND DEFINITIONS IN § 6323(E), (H), AND (I) OF THIS INTERNAL REVENUE CODE SHALL APPLY IN CONSTRUING THIS SECTION.

[13-810.

-f-(a) A tax lien is not effective with respect to tangible personal property against a bona fide buyer for value unless an officer of the court has levied on the personal property.

(b) This section applies to a lien for:

- (1) the admissions and amusement tax;
- (2) the motor fuel tax;
- (3) the sales and use tax; or
- (4) the tobacco tax.]

13-811.

[(e) This section applies to:

- (1) the financial institution franchise tax; and
- (2) the income tax.]

13-821.

(a) Notwithstanding any other provision of this title, if a tax collector finds that the collection of [admissions and amusement tax, financial institution franchise tax, income tax, or sales and use] A tax UNDER THIS ARTICLE will be jeopardized by the departure, from the State, of the person required to pay the tax, the removal of property from the State, the concealment of the person or the property, or any other act, the tax collector immediately may assess the tax, interest, and penalty as a jeopardy assessment.

13-826.

The following securities are acceptable:

(4) for [the] admissions and amusement tax, ALCOHOLIC BEVERAGE TAX, AND TOBACCO TAX, an irrevocable letter of credit [in]: