

{a}-{1}--Unpaid-tax, interest, and penalties constitute a lien, in favor of the State, extending to all property and rights to property belonging to:

{i}--the person required to pay the tax; or

{ii}--the fiduciary estate on which the tax is imposed.

{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.

{b}--{Unpaid inheritance tax, interest, and penalties constitute a lien, in favor of the State, extending to any property on which inheritance tax is due.

{c}--Unpaid Maryland estate tax and interest constitute a lien, in favor of the State, extending to the estate that is subject to the Maryland estate tax.

{d}--{C}--Unpaid Maryland generation skipping transfer tax and interest constitute a lien, in favor of the State, extending to any property included in the generation skipping transfer for which the Maryland generation skipping transfer tax is due.

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{a}--Unless another date is specified by law {and except for a lien under subsection {b} of this section}, a lien arises on the date of notice that the tax is due and continues to the date on which the lien is:

{1}--satisfied; or

{2}--released by the tax collector because the lien is:

{i}--unenforceable by reason of lapse of time;

or