

Subsection (d) of this section is new language derived without substantive change from former Art. 81, § 68.

In subsection (d) of this section, the defined term "tax collector" is substituted for the former references to the "Comptroller".

As to priority for payments by personal representatives, see ET § 8-105.

Defined terms: "Internal Revenue Code" § 1-101
 "Person" § 1-101 "Property" § 1-101
 "Tax collector" § 13-101

13-802. FAILURE TO GIVE NOTICE OF OR UNLAWFUL TRANSFER IN BULK SALE.

IF THE BUYER, TRANSFEREE, OR ASSIGNEE IN A BULK TRANSFER FAILS TO FILE THE NOTICE REQUIRED IN § 11-505 OF THIS ARTICLE OR TO RETAIN CONSIDERATION IN AN AMOUNT EQUAL TO THE CLAIM OF THE COMPTROLLER FOR UNPAID SALES AND USE TAX:

(1) ANY CONSIDERATION IN THE BULK TRANSFER IS SUBJECT TO A FIRST PRIORITY RIGHT AND LIEN FOR ANY SALES AND USE TAX THAT THE SELLER, TRANSFEROR, OR ASSIGNOR OWES TO THE STATE; AND

(2) THE BUYER, TRANSFEREE, OR ASSIGNEE IS PERSONALLY LIABLE FOR THE SALES AND USE TAX, INTEREST AND PENALTIES THAT THE SELLER, TRANSFEROR, OR ASSIGNOR OWES TO THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 356 and the first sentence of § 355.

In the introductory language of this section, the word "consideration" is substituted for the former words "any sums of money, property or choses in action", for clarity.

Defined terms: "Comptroller" § 1-101
 "Sales and use tax" § 1-101

13-803. RESERVED.

13-804. RESERVED.

PART II. LIENS.

13-805. UNPAID TAX.

(A) IN GENERAL.

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