

(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) INHERITANCE TAX.

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) MARYLAND ESTATE TAX.

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.

REVISOR'S NOTE: Subsection (a)(1) and (3) of this section
is new language derived without substantive change
from the first clause of the first sentence of former
Art. 56, § 154(b) and the second clause of former Art.
81, § 279(e), the second clause of § 312(h)(5), the
first sentence of § 313A(c), as it related to a lien
generally, § 322(1), the first sentence of (4), as it
related to a lien generally, and the first sentence of
(5), the first sentences of §§ 342(b) and 393(b), as
they related to property subject to a lien, the first
sentence of § 409A(b), as it related to a lien
generally, and the second sentence of § 453.

Subsection (a)(2) of this section is new language
added to list those taxes to which subsection (a)
applied.

Subsection (b) of this section is new language that in
part is derived without substantive change from former
Art. 81, § 157, as it related to a lien generally, and