

the second clause of the second sentence of § 160, as it related to a lien generally, and in part repeats the lien provision of present ET § 5-505.

Subsection (c) of this section is new language derived without substantive change from the first clause of the first sentence of former Art. 62A, § 4.

In the introductory language of subsection (a)(1) of this section, the words "extending to all property and rights to property" are substituted for the former references to the specific property subject to a lien, for clarity and brevity.

Also in the introductory language of subsection (a)(1) of this section, the former word "increases" is deleted as included in the reference to "unpaid tax".

Also in the introductory language of subsection (a)(1) of this section, the former reference to a "failure ... to pay" a tax, interest or penalties is deleted as unnecessary in light of the word "unpaid".

Also in the introductory language of subsection (a)(1) of this section, the former words "to the extent provided in § 322 of this subtitle recoverable in the manner therein prescribed or in the manner described in §§ 206 to 211, inclusive, of this article" are deleted as unnecessary in light of § 13-811 of this subtitle.

In subsection (a)(1)(i) of this section, the reference to a person "required to pay the tax" is substituted for the former references to specific persons liable for the tax.

Subsection (b) of this section is revised to apply to all personal property. Under the former law, an inheritance tax lien on personal property existed only under former Art. 81, §§ 160 and 161 and not as a general provision. The revision applies to any inheritance tax lien against all property from the date of distribution. When previous distinctions between real and personal property distributions were abolished, these provisions were overlooked. The General Assembly may wish to consider this revision.

In subsection (c) of this section, the word "lien" is substituted for the former word "charge" to reflect accurately that the Maryland estate tax and interest on that tax are a lien on the Maryland estate. As to the lien for federal estate tax, see § 6324 of the Internal Revenue Code.