

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that a lien is allowed as a collection mechanism for any unpaid tax under this article except the alcoholic beverage, boxing, motor carrier, public service company, and savings and loan association taxes and the tax on commissions. The General Assembly may wish to amend this section to extend this collection method to any unpaid tax under this article.

The Committee also notes, for consideration by the General Assembly, that it may wish to delete the provision for a lien fee in subsection (a)(3) of this section or make the provision generally applicable to all taxes under this article.

Defined terms: "Admissions and amusement tax" § 1-101
 "Financial institution franchise tax" § 1-101
 "Income tax" § 1-101 "Inheritance tax" § 1-101
 "Maryland estate tax" § 1-101
 "Motor fuel tax" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Sales and use tax" § 1-101
 "Tobacco tax" § 1-101

13-806. DURATION OF LIEN.

(A) IN GENERAL.

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;

(II) UNCOLLECTIBLE.

(B) INHERITANCE TAX LIEN.

(1) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, A LIEN FOR UNPAID INHERITANCE TAX:

(I) ARISES ON THE DATE OF DISTRIBUTION; AND

(II) CONTINUES FOR 4 YEARS.

(2) IF THE PROPERTY IS SUBJECT TO A SPECIAL VALUATION UNDER § 7-211 OF THIS ARTICLE, A LIEN: