

(I) ARISES ON THE DATE ON WHICH THE INTEREST IN THE PROPERTY VESTS IN POSSESSION; AND

(II) CONTINUES FOR 4 YEARS.

(3) IF THE UNPAID INHERITANCE TAX IS ATTRIBUTABLE TO THE DISQUALIFICATION OF PROPERTY THAT WAS QUALIFIED FOR SPECIAL VALUATION, THE LIEN:

(I) ARISES ON THE DATE ON WHICH THE DECEDENT DIED; AND

(II) CONTINUES FOR 20 YEARS.

REVISOR'S NOTE: Subsection (a) of this section is new language that repeats the provisions of former Art. 81, § 128(h)(1), as it related to lien periods, and in part is derived without substantive change from the fifth sentence and the second clause of the first sentence of former Art. 56, § 154(b) and from former Art. 81, § 322(2), the first and fifth sentences of § 342(b), the first and fifth sentences of § 393(b), the second clause of the first sentence and the fifth sentence of § 409A(b), § 128A(f)(1), as it applied "§ 322 in the subtitle 'Income Tax' of this article" to the financial institution franchise tax, and the fifth sentence and the reference to the lien period in the first sentence of § 313A(c), and the third sentence of § 453, as it related to the period of liens.

Subsection (b) of this section is new language that, in part, repeats the lien provisions of present ET § 5-505 and, in part, is derived without substantive change from former Art. 81, § 157, as it related to a lien period, the eleventh sentence and the second clause of the fifth sentence of § 154(c), and, as they related to a lien period, the second sentences of §§ 160 and 161(c).

Subsection (a) of this section is revised to apply to the Maryland estate tax to clarify the period of a lien under § 13-803 for that tax.

In subsection (a) of this section, the former phrase "to recover the amount of any taxes, penalties, and interest due under the provisions of this subtitle" is deleted as surplusage.

Also in subsection (a) of this section, the former reference to the contents of the notice "that such tax has become due and payable as provided herein" is deleted as surplusage.

In subsection (a)(1) of this section, the reference to the lien continuing until "satisfied" is substituted