

for the former reference that the lien "shall continue with the same force and effect as a judgment lien", for clarity.

In subsection (b)(3) of this section, the former references to the lien as "extinguished" and "extinguished automatically" are deleted as surplusage.

Defined terms: "Inheritance tax" § 1-101
 "Person" § 1-101 "Property" § 1-101
 "Tax collector" § 13-101

13-807. FILING, INDEXING, AND RECORDING.

(A) FILING NOTICE OF TAX LIEN.

A TAX COLLECTOR MAY FILE A NOTICE OF TAX LIEN WITH THE CLERK OF THE CIRCUIT COURT FOR THE COUNTY WHERE THE PROPERTY THAT IS SUBJECT TO THE LIEN IS LOCATED.

(B) RECORDING AND INDEXING TAX LIEN.

(1) ON RECEIPT OF A NOTICE OF TAX LIEN, THE CLERK OF A CIRCUIT COURT PROMPTLY SHALL:

(I) RECORD AND INDEX THE LIEN; AND

(II) ENTER THE LIEN IN THE JUDGMENT DOCKET OF THE COURT.

(2) THE DOCKET ENTRY SHALL INCLUDE:

(I) THE NAME OF THE PERSON WHOSE PROPERTY IS SUBJECT TO THE TAX LIEN; AND

(II) THE AMOUNT AND DATE OF THE TAX LIEN.

REVISOR'S NOTE: This section is new language that in part repeats the provisions of former Art. 81, § 128(h)(1), as it related to recording liens, and in part is derived without substantive change from the second and third sentences of former Art. 56, § 154(b) and from former Art. 81, § 128A(f)(1), as it applied to "§ 322 ... in this subtitle 'Income Tax' of this article" to the financial institutions franchise tax, the second and third sentences of § 342(b), the second and third sentences of § 393(b), the second and third sentences of § 409A(b), the second and third sentences of § 313A(c), the first and second sentences of § 322(3), and the third sentence of § 453, as it related to filing, indexing, and recording a lien.

This section is revised to apply to the inheritance tax and the Maryland estate tax, to clarify that a