

A TAX LIEN IS NOT EFFECTIVE WITH RESPECT TO TANGIBLE PERSONAL PROPERTY AGAINST A BONA FIDE BUYER FOR VALUE UNLESS AN OFFICER OF THE COURT HAS LEVIED ON THE PERSONAL PROPERTY.

(B) APPLICABILITY.

THIS SECTION APPLIES TO A LIEN FOR:

- (1) THE ADMISSIONS AND AMUSEMENT TAX;
- (2) THE MOTOR FUEL TAX;
- (3) THE SALES AND USE TAX; OR
- (4) THE TOBACCO TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the sixth sentence of former Art. 56, § 154(b) and from the sixth sentence of former Art. 81, § 409A(b), the sixth sentence of § 342(b), the sixth sentence of § 393(b), and the third sentence of § 453, as it related to the effect of liens.

The words "bona fide" are substituted for the former word "innocent", for clarity.

The Tax - General Article Review Committee urges the General Assembly to apply this section to any tax lien, to avoid the inference that, for some taxes, a tax lien may be effective against a bona fide buyer even when there is no levy.

Defined terms: "Admissions and amusement tax" § 1-101  
"Motor fuel tax" § 1-101  
"Sales and use tax" § 1-101 "Tobacco tax" § 1-101

13-811. ENFORCEMENT BY JUDICIAL PROCEEDING.

(A) INITIATION OF PROCEEDINGS.

IF A TAX LIEN IS NOT SATISFIED OR RELEASED ON OR BEFORE THE 15TH DAY AFTER THE NOTICE OF THE LIEN IS FILED, RECORDED, AND INDEXED UNDER § 13-807 OF THIS SUBTITLE, A QUALIFIED ATTORNEY WHO IS A REGULAR SALARIED EMPLOYEE OF THE COMPTROLLER OR, AT THE REQUEST OF THE TAX COLLECTOR, THE ATTORNEY GENERAL MAY BRING AN ACTION IN A COURT OF THE STATE TO ENFORCE THE LIEN.

(B) PARTIES TO PROCEEDING.

THE FOLLOWING PERSONS SHALL BE MADE PARTIES TO THE PROCEEDING:

- (1) EACH PERSON WHO HAS A LIEN ON THE PROPERTY THAT IS SOUGHT TO BE SUBJECTED TO THE PROCEEDINGS; AND