

(2) EACH PERSON WHO CLAIMS A RIGHT TO OR AN INTEREST IN THE PROPERTY THAT IS SOUGHT TO BE SUBJECTED TO THE PROCEEDINGS.

(C) ACTION OF COURT.

THE COURT, ACTING WITHOUT A JURY, SHALL:

(1) ADJUDICATE ALL MATTERS INVOLVED IN THE PROCEEDINGS; AND

(2) DETERMINE THE MERITS OF ALL CLAIMS OR LIENS.

(D) SALE AND DISTRIBUTION.

IF THE CLAIM OR INTEREST OF THE STATE IS ESTABLISHED, THE COURT MAY ORDER:

(1) A SALE OF THE PROPERTY OR RIGHTS TO PROPERTY; AND

(2) A DISTRIBUTION OF ANY PROCEEDS OF SALE IN ACCORDANCE WITH THE INTERESTS OF THE PARTIES AND THE STATE.

(E) APPLICABILITY.

THIS SECTION APPLIES TO:

(1) THE FINANCIAL INSTITUTION FRANCHISE TAX; AND

(2) THE INCOME TAX.

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 lien collection actions, and in part is derived without substantive change from former Art. 81, § 128A(f)(1), as it applied to "§ 322 ... of the subtitle 'Income Tax' of this article" to the financial institutions franchise tax, and the second and third sentences of § 322(4) and the first sentence, except as it related to the property subject to the lien.

In subsection (a) of this section, the authority to "bring an action" is substituted for the former power to "file a civil proceeding by way of attachment, execution or otherwise ... or ... proceed by way of an equitable proceeding", for clarity and brevity.

Also in subsection (a) of this section, the former words "[i]n any case where a notice of lien has been filed by the Comptroller and indexed, as herein provided" are deleted as unnecessary in light of § 13-807 of this subtitle.