

Also in subsection (a) of this section, the former phrase "for the tax, interest, penalty, delinquent fees and costs" is deleted as surplusage.

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that the law currently provides for a tax lien for 8 taxes but makes judicial enforcement available only for 2 taxes. The General Assembly may wish to extend this section to allow enforcement of any tax lien by judicial proceedings.

Defined terms: "Comptroller" § 1-101  
 "Financial institution franchise tax" § 1-101  
 "Income tax" § 1-101 "Person" § 1-101  
 "Property" § 1-101 "Tax collector" § 13-101

13-812. ENFORCEMENT BY WAGE LIEN FOR INCOME TAX.

(A) "PAYMASTER" DEFINED.

IN THIS SECTION, "PAYMASTER":

(1) MEANS AN EMPLOYER'S OFFICER, REPRESENTATIVE, AGENT, OR EMPLOYEE CHARGED WITH THE DUTY OF PAYING WAGES, AS DEFINED IN § 10-101 OF THIS ARTICLE, TO AN EMPLOYEE NAMED IN A NOTICE OF LIEN; AND

(2) IF THE PERSON NAMED IN A NOTICE OF LIEN IS EMPLOYED BY THE FEDERAL GOVERNMENT OR ITS INSTRUMENTALITY WITH AN OFFICE IN THE STATE WHERE EMPLOYEE RECORDS ARE KEPT, WHETHER OR NOT PAYROLL RECORDS ARE KEPT OR THE PAYROLL IS PREPARED AT THAT OFFICE, INCLUDES THE EMPLOYEE WHO:

(I) IS DESIGNATED TO KEEP AND MAINTAIN EMPLOYEE RECORDS IN THAT OFFICE; AND

(II) IS OR MAY BE DESIGNATED TO RECEIVE AND DISTRIBUTE PAY CHECKS TO THE EMPLOYEES.

(B) NOTICE OF LIEN.

THE COMPTROLLER PROMPTLY SHALL GIVE NOTICE OF AN INCOME TAX WAGE LIEN THAT STATES THE LIEN AMOUNT AND THE NAME OF THE PERSON AGAINST WHOM THE LIEN IS TAKEN BY:

(1) CERTIFIED MAIL, RETURN RECEIPT REQUESTED, UNDER THE POSTMARK OF THE UNITED STATES POSTAL SERVICE, TO THE EMPLOYER; OR

(2) PERSONAL SERVICE ON THE EMPLOYER.

(C) ADEQUACY OF SERVICE.