

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 212(c) and the second clause of § 207, as they related to an action to collect a tax imposed under this article.

In subsection (a) of this section, the reference to an action "in a court of competent jurisdiction" is substituted for the former reference to the tax being collected "by an action at law or suit in equity", for clarity.

In subsection (b) of this section, the defined term "tax collector" is substituted for the former reference to the same "officer", for clarity.

Also in subsection (b) of this section, the former phrase "in the latter's name" is deleted as unnecessary in light of § 13-816(b) of this subtitle.

The third clause of former Art. 81, § 169(c) and the fourth sentence of § 170, which authorized a register of wills to cause a suit to be filed to collect unpaid inheritance tax, are deleted as surplusage.

Former Art. 81, § 206(a), which allowed an action in assumpsit against a person who owed tax, is deleted as unnecessary in light of the broad action allowed under Md. Rule 2-301.

For similar provisions, see TP § 14-864 and Art. 24, § 9-704.

Defined terms: "County" § 1-101
"Person" § 1-101 "Tax collector" § 13-101

13-816. INITIATION OF ACTION; COMPROMISE OF CLAIM.

(A) REQUEST FOR ACTION.

IF A TAX UNDER THIS ARTICLE IS NOT PAID WHEN DUE, THE GOVERNOR, TAX COLLECTOR, OR TREASURER SHALL ASK A QUALIFIED ATTORNEY WHO IS A REGULAR SALARIED EMPLOYEE OF THE COMPTROLLER OR THE ATTORNEY GENERAL TO BRING AN ACTION AGAINST THE PERSON RESPONSIBLE TO PAY THE TAX, UNLESS A LIEN ON REAL PROPERTY UNDER PART II OF THIS SUBTITLE SUFFICIENTLY SECURES THE TAX OR A JUDGMENT IN THE ACTION WOULD NOT BE COLLECTIBLE.

(B) INITIATION OF ACTION.

(1) IF A REQUEST IS MADE UNDER SUBSECTION (A) OF THIS SECTION, THE ATTORNEY OR THE ATTORNEY GENERAL SHALL BRING THE ACTION.