

WITHOUT NOTICE TO THE HOTEL THAT FILES SECURITY UNDER SUBSECTION (C)(2) OF (3) OF THIS SECTION, THE COUNTY AT ANY TIME MAY:

(1) APPLY THE CASH TO THE HOTEL RENTAL TAX DUE; OR

(2) SELL THE SECURITY AND APPLY THE PROCEEDS OF THE SALE TO THE HOTEL RENTAL TAX DUE.

REVISOR'S NOTE: This section is derived without substantive change from former Art. 81, §§ 411F(k), 411G(k), and 411H(k).

In subsections (a)(1), (c), (d), (e)(2), and (f) of this section, the defined term "hotel" is substituted for the former references a "person collecting the tax", "the person", and the "depositor of the securities", to clarify that the hotel, rather than its employees, is responsible for security required under this section.

In subsection (c) of this section, the former references to cash or securities being "kept in the custody of the board" is deleted as surplusage.

Defined terms: "Authorized county" § 9-301
"Hotel" § 9-301 "Hotel rental tax" § 9-301

SUBTITLE 7. TAX PROCEDURES.

PART I. DEFINITIONS; GENERAL PROVISIONS.

9-701. PRIORITY OF UNPAID TAXES.

(A) IN GENERAL.

UNPAID TAX, INTEREST, AND PENALTIES SHALL BE FIRST PAID AND SATISFIED FROM THE PROCEEDS OF A SALE OF ANY PROPERTY OF A PERSON LIABLE FOR THE TAX.

(B) SUBORDINATE TO CERTAIN CLAIMS.

NOTWITHSTANDING SUBSECTION (A) OF THIS SECTION, A CLAIM OF A TAX COLLECTOR FOR UNPAID TAX, INTEREST, AND PENALTIES SHALL BE SUBORDINATE:

(1) TO THE CLAIM OF ANY PURCHASER, HOLDER OF A SECURITY INTEREST, OR MECHANICS' LIENOR, AS THOSE TERMS ARE DEFINED IN § 6323(H) OF THE INTERNAL REVENUE CODE, OR TO THE CLAIM OF A JUDGMENT CREDITOR WHOSE LIEN ATTACHED BEFORE THE CLAIM FOR UNPAID TAX, INTEREST, AND PENALTIES; AND

(2) TO ANY CLAIM DESCRIBED IN § 6323(B), (C), OR (D) OF THE INTERNAL REVENUE CODE.