

~~13-701.~~

~~(a) Except as otherwise provided in this subtitle, if a person or governmental unit fails to pay a tax when due under this article, the tax collector shall assess a penalty not exceeding 10% of the unpaid tax.~~

~~(b) (1) If a person fails to pay financial institution franchise tax, income tax, or tobacco tax when required under this article, the tax collector shall assess a penalty not exceeding 25% of the unpaid tax.~~

~~(2) If a person fails to file a motor carrier tax return or motor fuel tax return when required under this article, the Comptroller shall assess a penalty not exceeding \$25.~~

~~[(c) The penalty under subsection (a) of this section may be assessed for unpaid inheritance tax at or after the time allowed for the assessment of interest under § 13-601(e) of this title.]~~

~~13-805.~~

~~(a) Unpaid tax, interest, and penalties constitute a lien, in favor of the State, extending to all property and rights to property belonging to:~~

- ~~(1) the person required to pay the tax; or~~
- ~~(2) the fiduciary estate on which the tax is imposed.~~

~~[(b) Unpaid inheritance tax, interest, and penalties constitute a lien, in favor of the State, extending to:~~

- ~~(1) the assets of a small business for which an alternative payment schedule was granted under § 7-218 of this article; and~~
- ~~(2) any other property on which inheritance tax is due.~~

~~(c) (B) Unpaid Maryland estate tax and interest constitute a lien, in favor of the State, extending to the estate that is subject to the Maryland estate tax.~~

~~[(d)](C) Unpaid Maryland generation skipping transfer tax and interest constitute a lien, in favor of the State, extending to any property included in the generation skipping transfer for which the Maryland generation skipping transfer tax is due.~~

~~13-806.~~

~~[(a)] Unless another date is specified by law [and except for a lien under subsection (b) of this section], a lien arises on the date of notice that the tax is due and continues to the date on which the lien is:~~

- ~~(1) satisfied; or~~
- ~~(2) released by the tax collector because the lien is:

 - ~~(i) unenforceable by reason of lapse of time; or~~~~