

specified and provided for, shall continue with the same force and effect as a judgment lien. Any judgment lien on personal property is not effective as against an innocent purchaser for value, unless the personal property has been levied upon by an officer of a court.

(G) IF A PERSON OR ENTITY LIABLE FOR THE EXCISE TAX AND FOR THE INTEREST AND PENALTIES OF THE TAX UNDER THIS SUBTITLE IS A CORPORATION OR LIMITED LIABILITY COMPANY OR LIMITED LIABILITY PARTNERSHIP, INCLUDING A LIMITED PARTNERSHIP REGISTERED AS A LIMITED LIABILITY LIMITED PARTNERSHIP, PERSONAL LIABILITY FOR THE EXCISE TAX AND FOR THE INTEREST AND PENALTIES OF THE TAX EXTENDS TO:

(1) IN THE CASE OF A CORPORATION:

(I) THE PRESIDENT, VICE PRESIDENT, OR TREASURER OF THE CORPORATION; AND

(II) ANY OFFICER OF THE CORPORATION WHO DIRECTLY OR INDIRECTLY OWNS MORE THAN 20% OF THE STOCK OF THE CORPORATION; AND

(2) IN THE CASE OF A LIMITED LIABILITY COMPANY:

(I) IF THE LIMITED LIABILITY COMPANY DOES NOT HAVE AN OPERATING AGREEMENT, ALL MEMBERS; OR

(II) IF THE LIMITED LIABILITY COMPANY HAS AN OPERATING AGREEMENT, THOSE INDIVIDUALS WHO MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY COMPANY; AND

(3) IN THE CASE OF A LIMITED LIABILITY PARTNERSHIP:

(I) IF THE LIMITED LIABILITY PARTNERSHIP DOES NOT HAVE A WRITTEN PARTNERSHIP AGREEMENT, ALL GENERAL PARTNERS; OR

(II) IF THE LIMITED LIABILITY PARTNERSHIP HAS A WRITTEN PARTNERSHIP AGREEMENT, THOSE INDIVIDUALS WHO MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY PARTNERSHIP.

(H) A MEMBER OF A LIMITED LIABILITY COMPANY DOES NOT MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY COMPANY UNDER SUBSECTION (G) OF THIS SECTION SOLELY BY DOING ONE OR MORE OF THE FOLLOWING:

(1) CONSULTING WITH OR ADVISING THE INDIVIDUALS WHO MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY COMPANY;

(2) DIRECTING THE MANAGEMENT OF THE LIMITED LIABILITY COMPANY IN THE SAME MANNER AS A DIRECTOR OF A CORPORATION DIRECTS THE MANAGEMENT OF A CORPORATION; OR

(3) VOTING ON ANY MATTER REQUIRED TO BE VOTED ON BY THE MEMBERS OF THE LIMITED LIABILITY COMPANY, INCLUDING BUT NOT LIMITED TO: