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Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Taxpayer Bill of Rights Act of 1997**

3 FOR the purpose of requiring a tax collector to ensure that its employees are not paid,
4 evaluated, or promoted on a certain basis; requiring a tax collector to conduct
5 certain activities at reasonable times and places; authorizing a tax collector to enter
6 into certain agreements with taxpayers for installment payment of tax liabilities
7 under certain circumstances; authorizing a tax collector to alter, modify, or
8 terminate an installment agreement under certain circumstances; requiring the
9 Comptroller to establish a taxpayer problem resolution program; requiring the
10 Comptroller to designate a taxpayers' rights advocate and adequate staff to
11 administer the taxpayer problem resolution program; authorizing the taxpayers'
12 rights advocate to issue certain taxpayer assistance orders under certain
13 circumstances that suspend or stay actions or proposed actions by the Comptroller
14 or another tax collector; requiring a tax collector to provide a taxpayer certain
15 written explanations under certain circumstances of the audit process or collection
16 process and the taxpayer's rights under the process; allowing a taxpayer to authorize
17 another person to represent the taxpayer in the audit or collection process;
18 prohibiting a tax collector from requiring a taxpayer to accompany the taxpayer's
19 authorized representative to a meeting with the tax collector except under certain
20 circumstances; requiring a tax collector to suspend a meeting with a taxpayer under
21 certain circumstances; requiring a tax collector to allow a taxpayer to make an audio
22 recording of certain meetings; authorizing a tax collector to make an audio
23 recording of certain meetings; requiring a tax collector to provide a transcript of any
24 meeting recorded by the tax collector under certain circumstances; requiring a tax
25 collector to abate certain tax, interest, or penalty attributable to certain erroneous
26 advice furnished to a taxpayer by an employee of the tax collector under certain
27 circumstances; creating a Maryland Taxpayer Bill of Rights to guarantee that
28 certain rights, privacy, and property of Maryland taxpayers are adequately
29 safeguarded and protected during tax assessment, collection, and enforcement
30 processes and that the taxpayer is treated in a certain manner; making certain
31 findings of a tax collector regarding jeopardy assessments subject to appeal to the
32 Maryland Tax Court; authorizing certain appeals to a tax collector of a notice of tax
33 lien filing; requiring a tax collector to take certain actions if the tax collector
34 determines a notice of tax lien filing was erroneous; requiring a notice of jeopardy
35 assessment to include notice of certain rights; requiring a tax collector under certain
36 circumstances to meet with a person who has been sent a notice of jeopardy

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1 assessment; requiring a tax collector to make a certain determination and send a
2 certain written notice regarding certain jeopardy assessments under certain
3 circumstances; making certain findings subject to certain procedures; requiring the
4 Comptroller to submit a certain annual report to the Governor and General
5 Assembly regarding the tax collection process and the Maryland Taxpayer Bill of
6 Rights; and generally relating to tax audit, collection, and enforcement processes in
7 the State and the Maryland Taxpayer Bill of Rights.

8 BY adding to
9 Article - Tax - General
10 Section 2-112 and 13-106 through 13-112
11 Annotated Code of Maryland
12 (1988 Volume and 1996 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article - Tax - General
15 Section 13-510, 13-807, and 13-821
16 Annotated Code of Maryland
17 (1988 Volume and 1996 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article - Tax - General**

21 2-112.

22 ON OR BEFORE JANUARY 1 OF EACH YEAR, THE COMPTROLLER SHALL SUBMIT
23 TO THE GOVERNOR AND, SUBJECT TO § 2-1312 OF THE STATE GOVERNMENT
24 ARTICLE, THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE OF
25 DELEGATES A REPORT DETAILING PROCEDURES USED IN THE TAX COLLECTIONS
26 PROCESS AND HOW THE MARYLAND TAXPAYER BILL OF RIGHTS UNDER § 13-112 OF
27 THIS ARTICLE IS IMPLEMENTED TO ASSIST WITH THOSE COLLECTIONS.

28 13-106.

29 EACH TAX COLLECTOR SHALL ENSURE THAT EMPLOYEES OF THE TAX
30 COLLECTOR ARE NOT PAID, EVALUATED, OR PROMOTED ON THE BASIS OF THE
31 AMOUNT OF ASSESSMENTS OR COLLECTIONS FROM TAXPAYERS.

32 13-107.

33 EXCEPT IN CRIMINAL AND INTERNAL INVESTIGATIONS, A TAX COLLECTOR
34 SHALL CONDUCT ITS AUDITS, INSPECTIONS OF RECORDS, AND MEETINGS WITH
35 TAXPAYERS AT REASONABLE TIMES AND PLACES.

36 13-108.

37 (A) (1) A TAX COLLECTOR IS AUTHORIZED TO ENTER INTO A WRITTEN
38 AGREEMENT WITH A TAXPAYER UNDER WHICH THE TAXPAYER IS ALLOWED TO
39 SATISFY ANY TAX LIABILITY IN INSTALLMENT PAYMENTS, IF THE TAX COLLECTOR
40 DETERMINES THAT SUCH AN AGREEMENT WILL FACILITATE COLLECTION.

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1 (2) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, ANY
2 AGREEMENT ENTERED INTO BY A TAX COLLECTOR UNDER PARAGRAPH (1) OF THIS
3 SUBSECTION SHALL REMAIN IN EFFECT FOR THE TERM OF THE AGREEMENT.

4 (B) A TAX COLLECTOR MAY TERMINATE AN INSTALLMENT AGREEMENT IF
5 THE TAX COLLECTOR DETERMINES THAT:

6 (1) INFORMATION THAT THE TAXPAYER PROVIDED BEFORE THE
7 AGREEMENT WAS ENTERED INTO WAS INACCURATE OR INCOMPLETE; OR

8 (2) THE COLLECTION OF ANY TAX TO WHICH AN AGREEMENT RELATES
9 IS IN JEOPARDY.

10 (C) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IF A TAX
11 COLLECTOR DETERMINES THAT THE FINANCIAL CONDITION OF A TAXPAYER WHO
12 HAS ENTERED INTO AN INSTALLMENT AGREEMENT UNDER THIS SECTION HAS
13 SIGNIFICANTLY CHANGED, THE TAX COLLECTOR MAY ALTER, MODIFY, OR
14 TERMINATE THE AGREEMENT.

15 (2) A TAX COLLECTOR MAY ALTER, MODIFY, OR TERMINATE AN
16 AGREEMENT UNDER THIS SUBSECTION ONLY IF:

17 (I) NOTICE OF THE ACTION IS PROVIDED TO THE TAXPAYER NO
18 LATER THAN 30 DAYS BEFORE THE DATE OF THE ALTERATION, MODIFICATION, OR
19 TERMINATION; AND

20 (II) THE NOTICE INCLUDES THE REASONS FOR THE TAX
21 COLLECTOR'S DETERMINATION THAT A SIGNIFICANT CHANGE IN THE FINANCIAL
22 CONDITION OF THE TAXPAYER HAS OCCURRED.

23 (D) A TAX COLLECTOR MAY ALTER, MODIFY, OR TERMINATE AN
24 INSTALLMENT AGREEMENT IF THE TAXPAYER FAILS TO:

25 (1) PAY AN INSTALLMENT AT THE TIME IT IS DUE;

26 (2) PAY ANY OTHER TAX LIABILITY AT THE TIME IT IS DUE;

27 (3) PROVIDE A FINANCIAL CONDITION UPDATE AS REQUESTED BY THE
28 TAX COLLECTOR; OR

29 (4) FILE WITH THE TAX COLLECTOR ANY REQUIRED TAX OR
30 INFORMATION RETURN WHILE THE AGREEMENT IS IN EFFECT.

31 (E) A TAX COLLECTOR MAY ALTER, MODIFY, OR TERMINATE AN
32 INSTALLMENT AGREEMENT UNDER OTHER EXCEPTIONAL CIRCUMSTANCES AS THE
33 TAX COLLECTOR DETERMINES TO BE APPROPRIATE.

34 13-109.

35 (A) THE COMPTROLLER SHALL ESTABLISH A TAXPAYER PROBLEM
36 RESOLUTION PROGRAM TO BE AVAILABLE TO TAXPAYERS:

37 (1) TO FACILITATE THE PROMPT REVIEW AND RESOLUTION OF
38 TAXPAYER COMPLAINTS AND PROBLEMS THAT HAVE NOT BEEN ADDRESSED OR

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1 REMEDIED THROUGH NORMAL ADMINISTRATIVE PROCEEDINGS OR OPERATIONAL
2 PROCEDURES OF THE COMPTROLLER OR ANOTHER TAX COLLECTOR; AND

3 (2) TO ASSURE THAT TAXPAYER RIGHTS ARE SAFEGUARDED AND
4 PROTECTED DURING THE TAX DETERMINATION AND COLLECTION PROCESSES.

5 (B) THE COMPTROLLER SHALL DESIGNATE A TAXPAYERS' RIGHTS
6 ADVOCATE AND ADEQUATE STAFF TO ADMINISTER THE TAXPAYER PROBLEM
7 RESOLUTION PROGRAM.

8 (C) (1) THE TAXPAYERS' RIGHTS ADVOCATE MAY ISSUE A TAXPAYER
9 ASSISTANCE ORDER THAT SUSPENDS OR STAYS ACTIONS OR PROPOSED ACTIONS BY
10 THE COMPTROLLER OR ANOTHER TAX COLLECTOR WHEN A TAXPAYER SUFFERS
11 OR IS ABOUT TO SUFFER A SIGNIFICANT HARDSHIP AS A RESULT OF A TAX
12 DETERMINATION, COLLECTION, OR ENFORCEMENT PROCESS.

13 (2) THE TAXPAYERS' RIGHTS ADVOCATE SHALL REQUIRE A FORMAL
14 WRITTEN REQUEST TO BE SUBMITTED BY THE TAXPAYER BEFORE ISSUING A
15 TAXPAYER ASSISTANCE ORDER.

16 (D) (1) RELIEF OR REMEDY MAY BE GRANTED BY A TAXPAYER
17 ASSISTANCE ORDER ONLY AS AN EXTRAORDINARY MEASURE.

18 (2) THE TAXPAYER ASSISTANCE ORDER PROCESS MAY NOT BE USED:

19 (I) TO CONTEST THE MERITS OF A TAX LIABILITY; OR

20 (II) AS A SUBSTITUTE FOR INFORMAL PROTEST PROCEDURES OR
21 NORMAL ADMINISTRATIVE OR JUDICIAL PROCEEDINGS FOR THE REVIEW OF A TAX
22 ASSESSMENT, COLLECTION ACTION, OR DENIAL OF REFUND.

23 (E) THE RUNNING OF THE PERIOD OF LIMITATIONS ON AN ASSESSMENT
24 SHALL BE TOLLED FROM THE DATE OF A TAXPAYER'S REQUEST FOR A TAXPAYER
25 ASSISTANCE ORDER UNTIL THE DATE THE REQUEST IS DENIED OR THE DATE
26 SPECIFIED IN THE TAXPAYER ASSISTANCE ORDER, WHICHEVER IS APPLICABLE.

27 13-110.

28 (A) (1) AT OR BEFORE ANY INITIAL MEETING WITH A TAXPAYER UNDER
29 THIS TITLE RELATING TO DETERMINATION OF THE TAX, THE TAX COLLECTOR
30 SHALL PROVIDE THE TAXPAYER A WRITTEN EXPLANATION OF THE AUDIT PROCESS
31 AND THE TAXPAYER'S RIGHTS IN THE PROCESS.

32 (2) AT OR BEFORE AN INITIAL MEETING RELATING TO THE
33 COLLECTION OF A TAX, THE TAX COLLECTOR SHALL PROVIDE THE TAXPAYER A
34 WRITTEN EXPLANATION OF THE COLLECTION PROCESS AND THE TAXPAYER'S
35 RIGHTS IN THE PROCESS.

36 (B) (1) A TAXPAYER MAY AUTHORIZE A PERSON, THROUGH A POWER OF
37 ATTORNEY FILED WITH THE TAX COLLECTOR, TO REPRESENT THE TAXPAYER AT
38 THE TAXPAYER'S COST.

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1 (2) THE TAX COLLECTOR MAY NOT REQUIRE A TAXPAYER TO
2 ACCOMPANY THE TAXPAYER'S REPRESENTATIVE TO THE MEETING UNLESS THE
3 TAX COLLECTOR HAS SUBPOENAED THE TAXPAYER UNDER § 13-302 OF THIS TITLE.

4 (C) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, AT ANY TIME
5 DURING A MEETING RELATING TO THE DETERMINATION OF A TAX, IF THE
6 TAXPAYER EXPRESSES THE DESIRE TO CONSULT WITH AN ATTORNEY,
7 ACCOUNTANT, OR OTHER PERSON WHO, THROUGH A POWER OF ATTORNEY, IS
8 AUTHORIZED TO REPRESENT THE TAXPAYER BEFORE THE TAX COLLECTOR, THE
9 TAX COLLECTOR SHALL SUSPEND THE MEETING.

10 (2) AFTER ONE SUSPENSION HAS BEEN GRANTED UNDER PARAGRAPH
11 (1) OF THIS SUBSECTION, IF THE TAX COLLECTOR DETERMINES THAT A TAXPAYER'S
12 SUBSEQUENT REQUEST FOR SUSPENSION IS FRIVOLOUS OR GROUNDLESS, THE TAX
13 COLLECTOR MAY TERMINATE THE MEETING AND ISSUE AN ASSESSMENT, IF
14 APPROPRIATE.

15 (D) (1) THE TAX COLLECTOR SHALL ALLOW A TAXPAYER TO MAKE AN
16 AUDIO RECORDING OF A MEETING RELATING TO THE DETERMINATION OF A TAX
17 AT THE TAXPAYER'S EXPENSE AND USING THE TAXPAYER'S EQUIPMENT.

18 (2) (I) THE TAX COLLECTOR MAY MAKE AN AUDIO RECORDING OF A
19 MEETING RELATING TO THE DETERMINATION OF A TAX AT ITS OWN EXPENSE AND
20 USING ITS OWN EQUIPMENT.

21 (II) AT THE REQUEST OF THE TAXPAYER, THE TAX COLLECTOR
22 SHALL PROVIDE THE TAXPAYER A TRANSCRIPT OF ANY MEETING RECORDED BY
23 THE TAX COLLECTOR.

24 (III) THE TAX COLLECTOR MAY CHARGE THE TAXPAYER FOR THE
25 COST OF THE REQUESTED TRANSCRIPTION AND REPRODUCTION OF THE
26 TRANSCRIPT.

27 13-111.

28 THE TAX COLLECTOR SHALL ABATE ANY PORTION OF ANY TAX, INTEREST,
29 AND PENALTY ATTRIBUTABLE TO ERRONEOUS ADVICE FURNISHED TO THE
30 TAXPAYER IN WRITING BY AN EMPLOYEE OF THE TAX COLLECTOR ACTING IN THE
31 EMPLOYEE'S OFFICIAL CAPACITY IF:

32 (1) THE WRITTEN ADVICE WAS REASONABLY RELIED ON BY THE
33 TAXPAYER AND WAS IN RESPONSE TO A SPECIFIC WRITTEN REQUEST BY THE
34 TAXPAYER;

35 (2) THE PORTION OF THE TAX, PENALTY, OR INTEREST DID NOT
36 RESULT FROM A FAILURE BY THE TAXPAYER TO PROVIDE ADEQUATE OR
37 ACCURATE INFORMATION; AND

38 (3) THE FACTS OF THE CASE DESCRIBED IN THE WRITTEN ADVICE AND
39 THE REQUEST FOR THE WRITTEN ADVICE ARE THE SAME AND THE TAXPAYER'S
40 BUSINESS OR PERSONAL OPERATIONS HAVE NOT CHANGED SINCE THE ADVICE WAS
41 RENDERED.

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1 13-112.

2 (A) THERE IS CREATED A MARYLAND TAXPAYER BILL OF RIGHTS TO
3 GUARANTEE THAT:

4 (1) THE RIGHTS, PRIVACY, AND PROPERTY OF MARYLAND TAXPAYERS
5 ARE ADEQUATELY SAFEGUARDED AND PROTECTED DURING TAX ASSESSMENT,
6 COLLECTION, AND ENFORCEMENT PROCESSES ADMINISTERED UNDER THE TAX
7 LAWS OF THE STATE; AND

8 (2) THE TAXPAYER IS TREATED WITH DIGNITY AND RESPECT.

9 (B) (1) THE MARYLAND TAXPAYER BILL OF RIGHTS COMPILES, IN ONE
10 DOCUMENT, BRIEF BUT COMPREHENSIVE STATEMENTS THAT EXPLAIN, IN SIMPLE,
11 NONTECHNICAL TERMS, THE RIGHTS AND OBLIGATIONS OF THE TAX COLLECTORS
12 AND TAXPAYERS.

13 (2) THE RIGHTS AFFORDED TAXPAYERS TO ASSURE THAT THEIR
14 PRIVACY AND PROPERTY ARE SAFEGUARDED AND PROTECTED DURING TAX
15 ASSESSMENT AND COLLECTIONS ARE AVAILABLE ONLY INsofar AS THEY ARE
16 IMPLEMENTED IN OTHER SECTIONS OF THIS ARTICLE OR IN THE REGULATIONS OF
17 THE TAX COLLECTORS.

18 (C) THE RIGHTS SO GUARANTEED TO MARYLAND TAXPAYERS IN THIS
19 ARTICLE AND IN THE REGULATIONS OF THE TAX COLLECTORS ARE:

20 (1) THE RIGHT TO AVAILABLE INFORMATION AND PROMPT,
21 COURTEOUS, ACCURATE RESPONSES TO QUESTIONS AND REQUESTS FOR TAX
22 ASSISTANCE;

23 (2) THE RIGHT TO REQUEST ASSISTANCE FROM A TAXPAYERS' RIGHTS
24 ADVOCATE OF THE COMPTROLLER, IN ACCORDANCE WITH § 13-109 OF THIS
25 SUBTITLE, WHO SHALL BE RESPONSIBLE FOR FACILITATING THE RESOLUTION OF
26 TAXPAYER COMPLAINTS AND PROBLEMS NOT RESOLVED THROUGH THE NORMAL
27 ADMINISTRATIVE CHANNELS WITHIN THE COMPTROLLER OR OTHER TAX
28 COLLECTORS;

29 (3) THE RIGHTS UNDER § 13-110 OF THIS SUBTITLE:

30 (I) TO BE REPRESENTED OR ADVISED BY COUNSEL OR OTHER
31 QUALIFIED REPRESENTATIVES AT ANY TIME IN ADMINISTRATIVE INTERACTIONS
32 WITH A TAX COLLECTOR; AND

33 (II) TO PROCEDURAL SAFEGUARDS WITH RESPECT TO
34 RECORDING OF MEETINGS DURING TAX DETERMINATION OR COLLECTION
35 PROCESSES CONDUCTED BY A TAX COLLECTOR;

36 (4) THE RIGHT TO HAVE AUDITS, INSPECTIONS OF RECORDS, AND
37 MEETINGS CONDUCTED AT A REASONABLE TIME AND PLACE EXCEPT IN CRIMINAL
38 AND INTERNAL INVESTIGATIONS, IN ACCORDANCE WITH § 13-107 OF THIS SUBTITLE;

39 (5) THE RIGHT TO ABATEMENT OF TAX, INTEREST, AND PENALTIES, AS
40 PROVIDED IN § 13-111 OF THIS SUBTITLE, ATTRIBUTABLE TO ANY TAXES

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1 ADMINISTERED BY A TAX COLLECTOR, WHEN THE TAXPAYER REASONABLY RELIES
2 UPON BINDING WRITTEN ADVICE FURNISHED TO THE TAXPAYER BY THE TAX
3 COLLECTOR THROUGH AUTHORIZED REPRESENTATIVES IN RESPONSE TO THE
4 TAXPAYER'S SPECIFIC WRITTEN REQUEST WHICH PROVIDED ADEQUATE ANY
5 ACCURATE INFORMATION;

6 (6) THE RIGHT TO OBTAIN SIMPLE, NONTECHNICAL STATEMENTS
7 WHICH EXPLAIN THE PROCEDURES, REMEDIES, AND RIGHTS AVAILABLE DURING
8 AUDIT, APPEALS, AND COLLECTION PROCEEDINGS, INCLUDING, BUT NOT LIMITED
9 TO:

10 (I) THE RIGHTS PURSUANT TO THIS TAXPAYER BILL OF RIGHTS;
11 AND

12 (II) THE RIGHT TO BE PROVIDED WITH AN EXPLANATION FOR
13 DENIALS OF REFUNDS AS WELL AS THE BASIS OF THE AUDIT, ASSESSMENTS, AND
14 DENIALS OF REFUNDS WHICH IDENTIFY ANY AMOUNT OF TAX, INTEREST, OR
15 PENALTY DUE AND WHICH EXPLAIN THE CONSEQUENCES OF THE TAXPAYER'S
16 FAILURE TO COMPLY WITH ANY NOTICES;

17 (7) AFTER A JEOPARDY ASSESSMENT, THE RIGHT TO HAVE AN
18 IMMEDIATE REVIEW OF THE JEOPARDY ASSESSMENT, IN ACCORDANCE WITH §
19 13-821 OF THIS TITLE;

20 (8) THE RIGHT TO SEEK REVIEW, THROUGH FORMAL OR INFORMAL
21 PROCEEDINGS, OF ANY ADVERSE DECISIONS RELATING TO DETERMINATIONS IN
22 THE AUDIT OR COLLECTIONS PROCESSES;

23 (9) THE RIGHT TO HAVE THE TAXPAYER'S TAX INFORMATION KEPT
24 CONFIDENTIAL UNLESS OTHERWISE SPECIFIED BY LAW, IN ACCORDANCE WITH
25 SUBTITLE 2 OF THIS TITLE;

26 (10) THE RIGHT TO PROCEDURES FOR RETIREMENT OF TAX
27 OBLIGATIONS BY INSTALLMENT PAYMENT AGREEMENTS, IN ACCORDANCE WITH §
28 13-108 OF THIS SUBTITLE, WHICH RECOGNIZE BOTH THE TAXPAYER'S FINANCIAL
29 CONDITION AND THE BEST INTERESTS OF THE STATE, PROVIDED THAT THE
30 TAXPAYER GIVES ACCURATE, CURRENT INFORMATION AND MEETS ALL OTHER
31 TAX OBLIGATIONS ON SCHEDULE;

32 (11) THE RIGHT TO PROCEDURES, IN ACCORDANCE WITH § 13-807 OF
33 THIS TITLE, FOR REQUESTING:

34 (I) RELEASE OF LIENS FILED BY A TAX COLLECTOR; AND

35 (II) THAT ANY LIEN THAT IS FILED IN ERROR BE SO NOTED:

36 1. ON THE LIEN CANCELLATION FILED BY THE TAX
37 COLLECTOR; AND

38 2. AT THE TAXPAYER'S REQUEST WITHIN 3 YEARS OF THE
39 RELEASE OF THE LIEN BY THE TAX COLLECTOR, IN A NOTICE TO ANY CREDIT
40 AGENCY;

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1 (12) THE RIGHT TO PROCEDURES THAT ASSURE THAT THE INDIVIDUAL
2 EMPLOYEES OF A TAX COLLECTOR ARE NOT PAID, EVALUATED, OR PROMOTED ON
3 THE BASIS OF THE AMOUNT OF ASSESSMENTS OR COLLECTIONS FROM TAXPAYERS,
4 AS PROVIDED IN § 13-106 OF THIS SUBTITLE; AND

5 (13) THE RIGHT TO HAVE A TAX COLLECTOR BEGIN AND COMPLETE ITS
6 AUDITS IN A TIMELY AND EXPEDITIOUS MANNER AFTER NOTIFICATION OF INTENT
7 TO AUDIT.

8 13-510.

9 (a) Except as provided in subsection (b) of this section and subject to § 13-514 of
10 this subtitle, within 30 days after the date on which a notice is mailed, a person or
11 governmental unit that is aggrieved by the action in the notice may appeal to the Tax
12 Court from:

13 (1) a final assessment of tax, interest, or penalty under this article;

14 (2) a final determination on an application for revision or claim for refund
15 under § 13-508 of this subtitle;

16 (3) an inheritance tax determination by a register or by an orphans' court
17 other than a circuit court sitting as an orphans' court;

18 (4) a denial of an alternative payment schedule for inheritance tax or
19 Maryland estate tax;

20 (5) a final determination on a claim for return of seized property under §
21 13-839 or § 13-840 of this title;[or]

22 (6) A FINDING UNDER § 13-821(C)(2) OF THIS TITLE THAT A JEOPARDY
23 ASSESSMENT OR NOTICE OF TAX LIEN SHOULD NOT BE WITHDRAWN; OR

24 [(6)] (7) a disallowance of a claim for refund under § 13-904 of this title.

25 (b) If a tax collector does not make a determination on a claim for refund within
26 6 months after the claim is filed, the claimant may:

27 (1) consider the claim as being disallowed; and

28 (2) appeal the disallowance to the Tax Court.

29 13-807.

30 (a) A tax collector may file a notice of tax lien with the clerk of the circuit court
31 for the county where the property that is subject to the lien is located.

32 (b) (1) On receipt of a notice of tax lien, the clerk of a circuit court promptly
33 shall:

34 (i) record and index the lien; and

35 (ii) enter the lien in the judgment docket of the court.

36 (2) The docket entry shall include:

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1 (i) the name of the person whose property is subject to the tax lien;
2 and

3 (ii) the amount and date of the tax lien.

4 (C) (1) A TAXPAYER MAY APPEAL TO THE TAX COLLECTOR AFTER A
5 NOTICE OF TAX LIEN HAS BEEN FILED UNDER THIS SECTION IF THE TAXPAYER
6 ALLEGES AN ERROR IN THE FILING OF THE LIEN.

7 (2) THE TAX COLLECTOR SHALL MAKE A DETERMINATION OF AN
8 APPEAL UNDER THIS SUBSECTION WITHIN 14 DAYS AFTER THE APPEAL.

9 (3) IF THE TAX COLLECTOR DETERMINES THAT THE FILING WAS
10 ERRONEOUS, THE TAX COLLECTOR SHALL:

11 (I) ISSUE A CERTIFICATE OF RELEASE OF THE LIEN WITHIN 7
12 DAYS AFTER THE DETERMINATION IS MADE, INDICATING ON THE LIEN RELEASE
13 THAT THE NOTICE OF TAX LIEN WAS ERRONEOUSLY FILED; AND

14 (II) AT THE TAXPAYER'S REQUEST WITHIN 3 YEARS AFTER THE
15 RELEASE OF THE LIEN IS ISSUED, PROVIDE WRITTEN NOTICE TO ANY CREDIT
16 AGENCY THAT THE NOTICE OF TAX LIEN WAS ERRONEOUSLY FILED.

17 13-821.

18 (a) Notwithstanding any other provision of this title, if a tax collector finds that
19 the collection of a tax under this article will be jeopardized by the departure, from the
20 State, of the person required to pay the tax, the removal of property from the State, the
21 concealment of the person or the property, or any other act, the tax collector immediately
22 may assess the tax, interest, and penalty as a jeopardy assessment.

23 (b) The tax collector shall mail to the person required to pay the tax a notice of
24 jeopardy assessment that states:

25 (1) the findings about the jeopardy of tax collection;

26 (2) the amount of the assessment; and

27 (3) a demand that the person immediately:

28 (i) pay the assessment; or

29 (ii) submit evidence that collection of the tax is not in jeopardy.

30 (c) (1) [The findings of the tax collector about the jeopardy of tax collection
31 are final and conclusive.] THE NOTICE OF JEOPARDY ASSESSMENT SHALL NOTIFY
32 THE PERSON THAT THE PERSON MAY APPEAR AT A MEETING WITHIN 14 DAYS AND
33 MAKE AN ORAL OR WRITTEN STATEMENT OF WHY THE PERSON BELIEVES NO
34 JEOPARDY TO THE REVENUE EXISTS OR WHY A NOTICE OF TAX LIEN SHOULD BE
35 RELEASED, IF ONE WAS RECORDED.

36 (2) (I) AT THE REQUEST OF THE PERSON REQUIRED TO PAY THE TAX,
37 THE TAX COLLECTOR SHALL MEET WITH THE PERSON AT A TIME SET BY THE TAX
38 COLLECTOR WITHIN 14 DAYS AFTER THE ISSUANCE OF THE JEOPARDY ASSESSMENT.

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1 (II) THE TAX COLLECTOR SHALL:

2 1. DETERMINE WITHIN 20 DAYS AFTER THE MEETING
3 WHETHER THE JEOPARDY ASSESSMENT OR NOTICE OF TAX LIEN SHOULD BE
4 WITHDRAWN; AND

5 2. SEND WRITTEN NOTICE OF THE TAX COLLECTOR'S
6 FINDING TO THE PERSON REQUIRED TO PAY THE TAX.

7 (III) IF THE FINDING IS NOT IN THE TAXPAYER'S FAVOR, THE
8 TAXPAYER MAY USE THE REMEDIES AVAILABLE FOR CORRECTIONS OF
9 ERRONEOUS ASSESSMENTS UNDER SUBTITLE 5 OF THIS TITLE.

10 (d) If, within the 10 days after a notice of jeopardy assessment is mailed, a person
11 fails to comply with the notice, the tax collector may take any action to collect the unpaid
12 tax as authorized under this title.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 July 1, 1997.