

Article - Tax - General

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§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) 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) 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.

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