

Article - Tax - General

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§13–816.

(a) If a tax under this article is not paid when due, the Governor, tax collector, or Treasurer shall ask a qualified attorney who is a regular salaried employee of the Comptroller or the Attorney General to bring an action against the person responsible to pay the tax, unless a lien on real property under Part II of this subtitle sufficiently secures the tax or a judgment in the action would not be collectible.

(b) (1) If a request is made under subsection (a) of this section, the attorney or the Attorney General shall bring the action.

(2) In an action under this section, the plaintiff shall be:

(i) the State;

(ii) the Treasurer; or

(iii) the tax collector authorized by law to collect the tax.

(c) If the attorney or Attorney General and the tax collector agree that the full amount of the claim is not collectible, the attorney or Attorney General may:

(1) compromise the claim;

(2) accept a lesser amount; and

(3) issue a release of the claim or a satisfaction of the judgment.

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