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By: **Delegate Finifter**  
Introduced and read first time: February 10, 1999  
Assigned to: Judiciary

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A BILL ENTITLED

1 AN ACT concerning

2 **Estates and Trusts - Lien for Payment of Inheritance Tax**

3 FOR the purpose of amending a certain provision of law to accurately and uniformly  
4 state the duration of a lien for unpaid inheritance tax.

5 BY repealing and reenacting, with amendments,  
6 Article - Estates and Trusts  
7 Section 5-505  
8 Annotated Code of Maryland  
9 (1991 Replacement Volume and 1998 Supplement)

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

12 **Article - Estates and Trusts**

13 5-505.

14 Until the foreign personal representative pays, or secures to the satisfaction of  
15 the register, the payment of the inheritance tax fixed as provided in § 5-504, with  
16 interest and penalties, and files the receipt for the payment or evidence of security  
17 with the register to be included among the permanent records of the court, the unpaid  
18 tax obligation shall constitute a lien against the property [for a period of four years  
19 from the date of death of the decedent] IN ACCORDANCE WITH THE PROVISIONS OF §  
20 13-806 OF THE TAX - GENERAL ARTICLE.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 1999.