Article - Tax - General

[Previous][Next]

§13–809.

(a) A tax lien shall be first paid and satisfied from the proceeds of a sale of any property of a person liable for the tax.

(b) (1) Notwithstanding subsection (a) of this section, a tax lien is not valid against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice of the tax lien has been filed under § 13-807 of this subtitle.

(2) Even if notice of a tax lien is filed, the lien is not valid against any claim described in § 6323(b), (c), or (d) of the Internal Revenue Code.

(c) The rules and definitions in § 6323(e), (h), and (i) of the Internal Revenue Code shall apply in construing this section.

[Previous][Next]