

(b) Notwithstanding subsection (a) of this section, a claim of a tax collector for unpaid tax, interest, and penalties shall be subordinate:

(1) to the claim of any purchaser, holder of a security interest, or [mechanics'] MECHANIC'S lienor, as those terms are defined in § 6323(h) of the Internal Revenue Code, or to the claim of a judgment creditor whose lien attached before the claim for unpaid tax, interest, and penalties; and

(2) to any claim described in § 6323(b), (c), or (d) of the Internal Revenue Code.

13-805.

(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.

13-808.

From the date on which a tax lien is filed under § [13-808] 13-807 of this subtitle, the lien has the full force and effect of a judgment lien.

13-825.

(b) The Comptroller shall require:

(2) a manufacturer or wholesaler who sells or delivers any distilled spirits or any wine and distilled spirits in the State to post a security for the alcoholic beverage tax:

(i) in an amount not less than \$5,000; and

(ii) in an additional amount:

1. equal to twice the amount of its largest monthly alcoholic beverage tax liability FOR WINE AND DISTILLED SPIRITS in the preceding calendar year less \$5,000; or

2. if the information for the preceding calendar year is not available or cannot be provided, equal to the amount that the Comptroller requires.

13-834.