

(C) LIABILITY OF JUDICIAL OFFICER.

(1) A JUDICIAL OFFICER WHO MAKES A SALE OF PROPERTY SHALL DETERMINE FROM A TAX COLLECTOR WHETHER THE OWNER OF THE PROPERTY OWES ANY TAX, INTEREST, OR PENALTIES.

(2) THE JUDICIAL OFFICER IS PERSONALLY LIABLE AND THE BOND OF THE OFFICER IS LIABLE FOR ANY TAX, INTEREST, OR PENALTIES NOT PAID TO THE TAX COLLECTOR IN VIOLATION OF THIS SECTION.

REVISOR'S NOTE: This section is new language substituted for former Art. 81, § 202, as it related to the taxes under this article. The substituted language reflects what the Tax - General Article Review Committee believed to be consistent with Farmers and Merchants Bank v. Schlossberg, 306 Md. 48, 507 A.2d 172 (1986), in limiting the seemingly broad language of that former section.

9-702. RESERVED.

9-703. RESERVED.

PART II. ACTIONS TO COLLECT TAX.

9-704. IN GENERAL.

WITHIN THE PERIOD ALLOWED IN § 9-723 OF THIS SUBTITLE, AN ACTION TO COLLECT TAX IMPOSED UNDER THIS ARTICLE MAY BE BROUGHT IN A COURT OF COMPETENT JURISDICTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 212(c), as it related to taxes under this article.

The reference to "a tax imposed under this article" is added for clarity.

The reference to an action "in a court of competent jurisdiction" is substituted for the former reference to the tax being collected "by an action at law or suit in equity", for clarity.

For similar provisions, see TP § 14-864 and TG § 13-815(a).

As to consolidated actions when a person owes State and local taxes, see TG § 13-815(b).

Defined terms: "Person" § 1-101
"Tax collector" § 1-101

9-705. INITIATION OF ACTION; COMPROMISE OF CLAIM.