

a return as provided in Section 72C, the said seller and former proprietor shall also furnish the purchaser and successor in the business with a duplicate report of sales as required under said Section 72C, for three months next preceding the month in which the transfer of the business is made, together with receipts or other evidence of taxes paid during the same period. The seller of such business shall be liable for the payment of taxes due or accrued prior to the time of the transfer until he shall file with the Comptroller a written agreement that the new proprietor or purchaser has assumed the responsibility of the payment of all taxes due or accrued against the business prior to time of purchase. The successor to such business, unless he shall sign an agreement to pay accrued taxes as indicated above is authorized and empowered to withhold from the purchase price of the goods, properties and other items acquired, a sum sufficient to cover all taxes due and payable under the operation of the business prior to the time of purchase, and delay final settlement until such time as the former owner shall produce a receipt from the Comptroller showing that all taxes have been paid or a certificate to the effect that no taxes are due and payable. In the event the purchaser or new proprietor of such business fails to exercise his right to withhold the sums necessary to pay the taxes due and payable at the time of transfer and the former owner fails to pay the taxes as required by law, the new owner shall be personally liable for the payment of taxes due or accrued as a consequence of the operations carried on by the former owner.

1935, ch. 188, sec. 72-I.

72-I. (a) Any taxpayer may apply to the Comptroller for a revision of the tax assessed against him at any time within sixty days from the date on which the assessment is made. Upon the receipt of such application the Comptroller shall grant a hearing thereon after reasonable notice to the taxpayer and if, upon such hearing the Comptroller shall determine that the tax is excessive or incorrect he shall adjust the computation of the tax accordingly to the law and facts. The Comptroller shall notify the taxpayer of his determination and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due, and if it is found that any additional taxes are due by the taxpayer, such additional taxes, with interest thereon at the rate of $\frac{1}{2}$ of one per cent. per month shall be paid within ten days thereafter. If not so paid a penalty of 5% shall be added.

(b) The final determination of the Comptroller upon application made by a taxpayer for revision of any tax shall be subject to appeal to the Circuit Court of the County in which the taxpayer conducts his business or to the Baltimore City Court, if the taxpayer conducts his business in Baltimore City, within sixty days after notice by the Comptroller of his determination. Thereupon appropriate proceedings shall be had and the parties shall be bound by the final determination of the Court hearing the appeal.

See notes to sec. 72B.