

testifying [shall be] IS NOT exempt from prosecution and punishment for perjury committed in so testifying.

(d) Any notice authorized or required under the provisions of this subtitle may be given by mailing the [same] NOTICE to the person for whom [it] THE NOTICE is intended in a postpaid envelope addressed to [such] THE person at the address given in any application made by [him] THE PERSON pursuant to the provisions of this subtitle. If no application has been made, notice may be given by mailing the [same] THE NOTICE to [such] THE address of the person for whom [it] THE NOTICE is intended as may be obtainable. The mailing of [such] THE notice shall be presumptive evidence of the receipt of the [same] NOTICE by the person to whom [it] THE NOTICE is addressed. Any period of time which is determined according to the provisions of this subtitle by the giving of notice shall commence to run from the date of mailing of [such] THE notice.

(e) (1) Any person held liable for the tax imposed by this subtitle may apply for a revision of the tax and any penalty and interest assessed against [him] THE PERSON by the Department. [Such] AN application shall be made in writing to the Department within 30 [(thirty)] days of the date that the person was notified of the assessment by the Department. Within 30 [(thirty)] days of the receipt of [such] THE application, the Department shall hold a hearing on the matter in accordance with the Administrative Procedure Act in Title 10 of the State Government Article [of the Annotated Code of Maryland]. Within 30 [(thirty)] days after [such hearing] THE HEARING, the Department shall render a decision on the application for revision of the assessment of tax, [penalty] PENALTY, and interest and so notify the applicant in writing by mail.

(2) Any person dissatisfied with the final decision of the Department upon application for revision of any assessment may obtain immediate judicial review of [such] THE decision under the provisions of the Administrative Procedure Act and the Maryland Rules of Procedure.

8-717.

(a) If a certificate of title is lost, stolen, mutilated, destroyed, or becomes illegible, the first [lien holder] LIENHOLDER or, if there is none, the owner named in the certificate[,], as shown by the Department's records[, shall] within 30 days SHALL obtain a duplicate by applying to the Department. The applicant shall furnish information concerning the original certificate and the circumstances of its loss, mutilation, or destruction as the Department requires. Mutilated or illegible certificates shall be returned to the Department with the application for a duplicate.

8-718.

(a) In this subtitle, "certificate of origin" means a certification by the manufacturer, on a form the Department approves, that:

(1) Certifies that the vessel described in [it] THE CERTIFICATE has been transferred to the dealer or other person named and that the transfer of the vessel is in ordinary trade and commerce; and