

session and to assess the tax at not more than twice the amount estimated to be due and to require payment of the taxes, penalties and interest due to the State from the taxpayer as thus assessed.

240. *Revisions and Appeals.* As soon as practicable after each return is received, the Comptroller shall examine and audit it. If the amount of tax computed by the Comptroller shall be greater than the amount returned by the taxpayer, the excess shall be assessed by the Comptroller (within three years from the date the return was originally due or filed, except in the case of failure to file a return or of a fraudulent or incomplete return in which case the excess may be assessed at any time), and a notice of such assessment shall be mailed to the taxpayer. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the State Tax Commission, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the State Tax Commission. The State Tax Commission shall set a date within a reasonable time for public hearing, and, on the basis of the law and the facts the State Tax Commission shall sustain the original assessment or make a new assessment. The determination by the State Tax Commission shall be prima facie evidence of the amount of tax due, and the State Tax Commission shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the finding of the State Tax Commission in the manner provided by law for appeals from said Commission in the exercise of its appellate jurisdiction, and the provisions of Sections 186 et seq. of this Article are hereby made applicable in the enforcement of this sub-title.

241. *Refunds.* In the event any person pays more tax than is found to have been due, the Comptroller shall refund the overpayment in the same manner as other refunds are made. In the event the overpayment results from an error not due to the fault of the taxpayer a refund shall be paid with interest at 6% per annum.

242. *Time for Paying Tax.* The full amount of the tax payable by any taxpayer, as the same shall appear from the face of the return, shall be paid to the Comptroller at the time fixed herein for filing return. In the event additional amounts are found to be due after the return has been filed, such amounts shall be subject to interest at six per cent. (6%) per annum from the time the return was originally due until payment is actually made to the Comptroller.