

the name of the delinquent taxpayer, the amount of the lien and the date thereof. The lien provided for in this Section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of non-payment as in this Section specified and provided for, shall continue with the same force and effect as a judgment lien.

SECTION 3. *And be it further enacted*, That Sections 280 and 281 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Failure to File Returns: Incorrect Returns", be and the same are hereby repealed and two new Sections are hereby enacted in lieu thereof, said new Sections to be under the heading "Failure to File Returns: Incorrect Returns", said Sections to be known as Sections 280 and 281 of Article 81, to follow immediately after Section 279 of said Article, and to read as follows:

FAILURE TO FILE RETURNS: INCORRECT RETURNS

280. (a) Whenever a taxpayer fails to file any return and/or pay the tax when due as required by this subtitle, there shall be assessed against him a penalty of ten percent (10%) of the tax due, plus interest at the rate of one-half of one percent ($\frac{1}{2}$ of 1%) per month or fraction of a month from the time the tax was due until paid.

(b) If the failure to file any return is due to an attempt to defraud, then the penalty shall be, in lieu of the penalty more specifically provided for by sub-section (a) of this Section, one hundred percent (100%) of the tax due, plus interest at the rate of one percent (1%) per month or fraction of a month from the time the tax was due until paid.

(c) Any taxpayer who fails to file proper returns and pay the tax due with penalty and interest within ten (10) days of receiving notice from the Comptroller advising him of his delinquency, shall in addition to the foregoing penalty be assessed a penalty of twenty-five percent (25%) of the tax due.

(d) When both vendor and purchaser are liable for any tax, a deficiency assessment shall be first levied against the vendor, but such assessment shall not be considered an election of remedies nor bar an assessment against the purchaser for the same tax or part thereof unpaid by the vendor.

(e) All amounts received from any taxpayer shall be credited first to penalty and interest accrued and then to the tax due.