

343. (a) Any person, firm or corporation subject to the taxes imposed by this sub-title failing to make a return or to pay the taxes within the time prescribed by law or by regulation of the Comptroller shall be liable for a penalty of ten per centum (10%) of the amount of the taxes due. All taxes due and unpaid on the date of payment as prescribed by law or regulation of the Comptroller shall bear interest at the rate of one-half of one per centum ($\frac{1}{2}\%$) per month, or fraction thereof, until the date of payment. For good cause shown, the Comptroller may waive the imposition of the penalty and interest provided for in this Section. Unless waived by the Comptroller, the amount of the penalty and interest shall be collected as part of the taxes themselves.

344. (a) If the Comptroller finds that any person, firm or corporation, subject to the taxes imposed by this sub-title, intends to depart from the State or to remove his property therefrom or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such taxes, unless such proceedings be brought without delay, the Comptroller shall cause notice of such findings to be given to such person, firm or corporation, together with a demand for an immediate return and immediate payment of the tax, interest and penalty.

(b) If the amount of taxes, interest and penalty specified in the notice of jeopardy assessment, as provided in the preceding sub-section, is not paid within ten (10) days after service thereof upon the person, firm or corporation liable for the payment of such taxes, the Comptroller may bring such action as he deems advisable for the prompt collection thereof. If the person, firm or corporation liable for the payment of such taxes files with the Comptroller within ten (10) days from the service of notice of jeopardy assessment on him satisfactory evidence that he is not in default in making any return or paying any taxes imposed by this sub-title, or that he will duly return and pay the taxes to which the Comptroller's findings relate, then such tax shall not be payable prior to the time otherwise fixed in this sub-title or the regulations of the Comptroller; provided, however, that the findings of the Comptroller with respect to the responsibility of the person, firm or corporation liable for taxes in each case shall be final and conclusive.

345. (a) Every person, firm or corporation subject to the taxes imposed by this sub-title shall keep complete and