

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. However, where any additional tax is due as the result of an audit of the taxpayer's federal return by the internal revenue service, made at any time within three years from the due date of the audited federal return, any such additional tax due by the taxpayer under the provisions of this sub-title may be assessed at any time within one year from the date the taxpayer makes known to the Comptroller the existence of said audit and furnished a copy thereof to the said Comptroller. In the event of failure by the taxpayer to notify the Comptroller of the existence of the federal audit and to furnish a copy thereof to the Comptroller within thirty days after knowledge thereof any additional tax attributable to said audit of the taxpayer's federal return made within three years from the due date of said return by the internal revenue service may be assessed under this sub-title at any time. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the Maryland Tax Court, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the Maryland Tax Court. The Maryland Tax Court shall set a date within a reasonable time for public hearing, and, on the basis of the law and the facts the Maryland Tax Court shall sustain the original assessment or make a new assessment. The determination by the Maryland Tax Court shall be prima facie evidence of the amount of tax due, and the Maryland Tax Court shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the findings of the Maryland Tax Court in the manner provided by law for appeals from said Court in the exercise of its appellate jurisdiction, and the provisions of Section [259] 229 et seq. of this article are hereby made applicable in the enforcement of this sub-title.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1960.

Approved March 1, 1960.

CHAPTER 9

(Senate Bill 32)

AN ACT to repeal and re-enact, with amendments, Section 43 of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes", sub-title "Assessors and Discovery of Taxable Property", correcting an error in a cross-reference in the

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.