

the rate of [one half of one percent (1/2 of 1%)] THREE-QUARTERS OF ONE PERCENT per month or fraction of a month from the time the tax was due until paid.

(2) If the Comptroller finds that any part of the deficiency is due to fraud with an attempt to evade the tax, there shall be added a penalty of one hundred percent (100%), and interest at the rate of one percent (1%) per month or fraction of a month from the time the tax was due until paid.

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

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

(3) Whenever any person who has been found to be either delinquent or deficient as defined in this section and §344 of this subtitle fails to file a proper return within ten [(10)] days of notice or demand by the Comptroller, the Comptroller shall determine the taxable sales of [such] THE taxpayer for the period or periods involved and compute the tax from the best information available. [Such] THE determination [and/or] OR computation shall be prima facie correct.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved April 8, 1975.

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CHAPTER 141

(Senate Bill 556)

AN ACT concerning

Admissions and Amusement Tax - Interest

FOR the purpose of increasing the interest assessed upon admissions and amusement taxes, and correcting certain language.