

Article - Natural Resources

Section 4-1016 (e), 4-1017 (c), and 4-1020 (e) and (f)
Annotated Code of Maryland
{1974 Volume and 1975 Supplement}

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 4-1017 (c) and (d), respectively, of Article - Natural Resources, of the Annotated Code of Maryland {1974 Volume and 1975 Supplement} be and they are hereby renumbered to be Sections 4-1017 (d) and (e), respectively.

SECTION 2. AND BE IT FURTHER ENACTED, That Section 4-1020 (e) of Article - Natural Resources, of the Annotated Code of Maryland {1974 Volume and 1975 Supplement} be and it is hereby renumbered to be Section 4-1020 (g).

SECTION 3. AND BE IT FURTHER ENACTED, That new Sections 4-1016 (e), 4-1017 (c), and 4-1020 (e) and (f) be and they are hereby added to Article - Natural Resources, of the Annotated Code of Maryland (1974 Volume and 1975 Supplement) to read as follows:

Article - Natural Resources

4-1016.

(E) THE DEPARTMENT MAY NOT ISSUE AN OYSTER BUYER'S LICENSE UNLESS THE APPLICANT PAYS ALL TAXES DUE FOR THE PREVIOUS OYSTER SEASON UNDER § 4-1020 OF THIS SUBTITLE.

4-1017.

(C) THE DEPARTMENT MAY NOT ISSUE AN OYSTER PACKER'S AND DEALER'S LICENSE UNLESS THE APPLICANT PAYS ALL TAXES DUE FOR THE PRIOR YEAR UNDER § 4-1020 OF THIS SUBTITLE.

4-1020.

(E) IF THE DEPARTMENT FINDS THAT AN OYSTER BUYER OR AN OYSTER PACKER OR DEALER DOES NOT HAVE ADEQUATE RECORDS OR HAS INCORRECT REPORTS OF OYSTER PURCHASES OR SALES AND THAT THE AMOUNT OF INSPECTION TAXES DUE ON THESE PURCHASES OR SALES CANNOT BE ACCURATELY DETERMINED, THE DEPARTMENT SHALL DETERMINE THE TAXABLE PURCHASES OR SALES OF THE BUYER OR OF THE OYSTER PACKER OR DEALER FOR ANY PERIOD INVOLVED AND COMPUTE THE TAX FROM THE BEST INFORMATION AVAILABLE. IF WITHIN 30 DAYS THE OYSTER BUYER OR OYSTER PACKER DOES NOT PRODUCE PROOF THAT THE COMPUTATIONS ARE INCORRECT, [THE] THE DETERMINATION OR COMPUTATION IS PRIMA FACIE CORRECT.

(F) IF THE DEPARTMENT DETERMINES THE PURCHASES AND SALES OF OYSTERS AND COMPUTES THE TAX DUE, IT SHALL LEVY A DEFICIENCY ASSESSMENT AGAINST THE OYSTER BUYER OR THE