

FOR the purpose of enabling the Comptroller to examine and audit returns under the admissions and amusement tax provisions and to assess for taxes due in excess of the return; providing for notice of the assessment and for certain hearings and determinations on the assessment and on its refund; and providing for appeals to the Maryland Tax Court.

BY adding to

Article 81 - Revenue and Taxes  
Section 407A  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

407A.

(A) THE COMPTROLLER SHALL EXAMINE AND AUDIT AS SOON AS PRACTICABLE THE RETURNS THAT HE CONSIDERS NECESSARY FOR ENFORCEMENT OF THIS SUBTITLE.

(B) IF THE COMPTROLLER DETERMINES THAT THE AMOUNT OF TAX DUE EXCEEDS THE AMOUNT OF TAX RETURNED, THE COMPTROLLER SHALL:

(1) ASSESS THE TAXPAYER FOR THE EXCESS AMOUNT;  
AND

(2) MAIL TO THE TAXPAYER, AT HIS LAST KNOWN ADDRESS, A NOTICE OF ASSESSMENT.

(C) (1) WITHIN 30 DAYS AFTER A NOTICE OF ASSESSMENT IS MAILED, A TAXPAYER MAY APPLY TO THE COMPTROLLER FOR A REVISION OF THE ASSESSMENT.

(2) IF A TAXPAYER DOES NOT APPLY FOR A REVISION WITHIN THE 30-DAY PERIOD, THE ASSESSMENT BECOMES FINAL.

(3) THE COMPTROLLER MAY NOT CONSIDER:

(I) ANY APPLICATION FOR REVISION MADE AFTER THE 30-DAY PERIOD; OR

(II) IF A TAXPAYER PAYS THE ASSESSMENT, ANY APPLICATION FOR REFUND OF THE ASSESSMENT MADE AFTER THE 30-DAY PERIOD.

(4) THE COMPTROLLER SHALL ACT PROMPTLY ON ANY APPLICATION FOR REVISION OR FOR REFUND MADE WITHIN THE