

Comptroller within 30 days of the date on which the Comptroller mails a notice of the assessment to the taxpayer's last known address. If no application for revision is made within the aforesaid 30-day period, the assessment shall become final and no application for revision shall be considered by the Comptroller unless made within that period.

(2) If the assessment is paid by the taxpayer, no application for refund shall be considered by the Comptroller unless made within 30 days of the mailing of the notice of assessment[; provided, however, any taxpayer may file such a claim for refund arising out of the final decision of the Court of Appeals of Maryland in Comptroller vs. Pittsburgh-Des Moines Steel Company, 231 Maryland 132, decided on March 19, 1963, holding part of this subtitle or the application of this subtitle to be unconstitutional, provided said claim is filed within 30 days after June 1, 1965, and further provided the payment of the tax was made on or after January 1, 1962].

(3) When application for revision or refund [or] OF assessment, as the case may be, is made within the 30-day period, the Comptroller shall promptly act thereon and shall notify the taxpayer of his action.

(4) Within 30 days of the mailing of the Comptroller's notice of his action upon the taxpayer's application for revision or refund of an assessment or upon 30 days from the mailing of the notice to the taxpayer as provided for by § 349 of this subtitle, the taxpayer may request a formal hearing before the Comptroller. Thereupon, after reasonable notice to the taxpayer, the Comptroller shall grant such hearing.

354.

The notice provided by § 353 of this subtitle shall be given to the Comptroller whether or not the vendor, transferrer or assignor has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this subtitle and whether or not the purchaser, transferee or assignee has knowledge that such taxes are in fact [owning] OWING.

360.

No person shall engage in the business of making [of] any retail sales subject to tax under the provisions of this subtitle without having obtained a license therefor; provided, however, that in the case of a dissolution of a partnership by death, the surviving partner or partners may operate under the license of the partnership for a period of [sixty (60)] 60 days[;] and [provided further] that the heirs or legal representatives of a deceased person and the receivers and trustees in bankruptcy appointed by any competent authority may operate under the license of the