

officer in these classifications who has served as a correctional officer in one of these classifications, for at least 5 years immediately before retirement, shall begin when he is 55 years old.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 20, 1980.

CHAPTER 612

(House Bill 736)

AN ACT concerning

Retail Sales and Use Taxes - Penalty and Interest

FOR the purpose of revising the assessment of penalties in certain circumstances; conforming provisions regarding the assessment of penalty and interest; and repealing obsolete material.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 344 and 345
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

344.

(a) If a taxpayer fails to file any return or pay the tax when due as required by this subtitle, there shall be assessed against him, in addition to the tax due, a penalty of [ten] 10 percent [(10%)] of the tax due, plus interest at the rate of [three quarters] 3/4 of [one] 1 percent per month or fraction of a month from the time the tax was due until paid. WHENEVER ANY PERSON FAILS TO FILE A RETURN WITHIN 10 DAYS OF NOTICE OR DEMAND BY THE COMPTROLLER, THE COMPTROLLER SHALL COMPUTE THE TAX FROM THE BEST INFORMATION AVAILABLE, WHICH DETERMINATION SHALL BE PRIMA FACIE CORRECT.

(b) If the failure to file any return is due to an attempt to defraud, then the penalty shall be, in lieu of the penalty more specifically provided for by subsection (a)