

[(b)] (D) 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 days of notice or demand by the Comptroller, the Comptroller shall determine the taxable sales of the taxpayer for the period or periods involved and compute the tax from the best information available. The determination or computation shall be prima facie correct.]

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

Approved May 20, 1980.

CHAPTER 613

(House Bill 769)

AN ACT concerning

General State Scholarships - Out-of-State
Reciprocal Agreements

FOR the purpose of establishing that a general State scholarship may be used at certain out-of-state institutions if certain requirements are met; establishing the percentage of funds that may be used for reciprocal agreements; requiring the State Scholarship Board to give priority to entering into reciprocal agreements with contiguous and nearby states; requiring the State Scholarship Board to issue an annual report on reciprocal scholarships; and generally relating to out-of-state use of a general State scholarship and reciprocal agreements.

BY repealing and reenacting, with amendments,

Article - Education
Section 18-304
Annotated Code of Maryland
(1978 Volume and 1979 Supplement)

BY adding to

Article - Education
Section 18-308
Annotated Code of Maryland