

CALVERT;

CHARLES;

DORCHESTER;

KENT;

QUEEN ANNE'S;

SOMERSET;

ST. MARY'S;

TALBOT; AND

WICOMICO.

[(e)] (D) 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 determination or computation is prima facie correct.

[(f)] (E) 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 oyster packer or dealer and notify him of the tax due and of the amount of the deficiency assessment. If the oyster buyer or oyster packer or dealer fails to pay the tax and assessment within ten days after receiving notice from the Department, the Department shall levy, in addition to the tax assessment, a penalty not exceeding 10 percent of the amount due, plus one half of one percent for each month the tax or additional tax remains unpaid.

[(g)] (F) The Department, through the Attorney General, may collect unpaid taxes provided for in this section in the same manner as other unpaid taxes due the State are collected. In addition, the Department may seize and hold any boat, truck, or other vehicle in which any oysters were or are transported until the taxes are paid.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 20, 1982.

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