

subtitle has not been paid or that the vendor has failed to maintain the records required by §§ 450 and 451, the Comptroller shall assess the amount of tax imposed on that quantity of cigarettes plus interest at the rate [of three quarters of one percent per month] DETERMINED UNDER SECTION 204 OF THIS ARTICLE from the date the tax was due until paid and may in his discretion assess a penalty of not more than 25 percent of the tax due if it appears that the vendor or user has willfully and knowingly failed to pay the tax imposed by this subtitle or has willfully and knowingly failed to maintain the records required by §§ 450 and 451. The assessed tax and all increases, interest and penalty thereon shall be a lien upon all of the property and rights to property whether real or personal, tangible or intangible, of any person so assessed. The lien shall be enforced in the same manner and shall have the same effect as the liens provided for in § 342(b) of Article 81.

Article 56 - Licenses

137.

(b) In case any dealer, user, or seller of diesel fuel refuses or fails to file a return and pay the tax required by this subtitle within the time prescribed by this subtitle, there is hereby imposed a penalty of \$10 or a sum equal to ten percent of the tax due, whichever is greater, plus interest at the rate [of three quarters of one percent per month or fraction of a month] DETERMINED UNDER SECTION 204 OF ARTICLE 81 OF THE CODE from the time the tax was due until paid. However, if any dealer, user, or seller of diesel fuel establishes by a fair preponderance of evidence that his failure to file a return and pay the tax within the time prescribed was due to reasonable cause and was not intentional or willful, the Comptroller shall waive the penalty provided by this subsection.

Article 62A - Maryland Estate Tax

3.

The "Maryland estate tax" shall be payable 15 months after date of death of the "decedent" and shall bear interest thereon at the rate [of nine percent per annum] DETERMINED UNDER SECTION 204 OF ARTICLE 81 OF THE CODE from the due date to the date of payment. [This rate shall be reduced to agree with a reduced federal interest rate.]

5.

If the amount of "federal estate tax" shall, upon the final determination of the same, be increased or decreased as affecting an "estate" the transfer of any part whereof is taxable hereunder subsequent to the payment of the "Maryland estate tax," the said "Maryland estate tax" imposed shall be