

(i) Levy a deficiency assessment against the dealer in the amounts specified in Article 81, § 345[(1) and (2)] of the Code; and

(ii) Notify the dealer of the tax due and of the amount of the deficiency assessment.

(2) If the dealer fails to pay the tax and assessment within 10 days after receiving the notice from the Administration, the Administration may levy, in addition to the tax and assessment, a penalty equal to 25 percent of the tax due.

13-813.

(c) If, within 10 days of the service of the notice, the person liable for the [tax,] TAX files with the Administration satisfactory evidence that he is not in default in paying the tax or that he will duly return and pay the tax, then the tax is not payable before the time otherwise required by this part. However, in each case, the findings of the Administration as to the responsibility of the person liable for the tax [is] ARE final and conclusive.

13-912.

(d) (1) If a staggered registration system is adopted by the Administrator, the provisions of this subsection shall apply.

(2) During the registration period in which the system is initiated, Class A (passenger) vehicle registrations may be issued for periods varying from 7 months to 16 months with fees prorated according to the number of months for which the registration is issued.

(3) Class A (passenger) vehicle registration plates or validation tabs shall be issued and displayed in accordance with a schedule established by the Administrator.

(4) Any new registration of a Class A (passenger) vehicle issued during the year may be issued initially for other than a 12-month period to facilitate an equal volume of monthly issuances. The registration fee will be prorated for the period issued.

(5) For the purpose of maintaining relatively uniform work loads, monthly volumes of registration renewals shall be evaluated from time to time and any portion of a monthly issuance may be rescheduled by applying a different expiration date and prorating the fee accordingly.

(6) The refund of registration fees on surrender of the registration card and unused registration plates provided in § 13-938 of this article shall be made to the owner only if the return is made prior to the expiration date of the registration period for which application for refund is made.