

OF THIS SUBTITLE, TO THE ADDRESS SPECIFIED IN THE REQUEST.

(C) RIGHT OF APPEAL.

ON OR BEFORE 30 DAYS FROM THE EARLIER OF THE DATE OF MAILING OR DELIVERY OF THE NOTICE OF THE DETERMINATION, THE PERSON AGAINST WHOM THE ACTION IS TAKEN UNDER SUBSECTION (B) OF THIS SECTION MAY SUBMIT A WRITTEN APPEAL OF THE DETERMINATION TO THE DEPARTMENT.

(D) RESPONSE TO APPEAL.

WHEN THE DEPARTMENT RECEIVES AN APPEAL MADE UNDER SUBSECTION (C) OF THIS SECTION, THE DEPARTMENT PROMPTLY SHALL:

(1) AFFIRM, ABATE, OR MODIFY THE DETERMINATION; OR

(2) NAME A DATE, AFTER REASONABLE NOTICE TO THE APPLICANT, FOR AN INFORMAL HEARING ON THE DETERMINATION AND HOLD THE HEARING.

(E) DEPARTMENT ACTION AFTER HEARING.

AFTER THE HEARING, THE DEPARTMENT SHALL ACT ON THE APPEAL WITH REASONABLE PROMPTNESS. THE DEPARTMENT MAY IMPOSE AN ADDITIONAL DETERMINATION FOR ANY TAXES FOUND TO BE DUE FROM THE APPELLANT BEFORE THE DATE OF THE APPEAL.

(F) ACTION PREREQUISITE TO FURTHER APPEAL.

THE APPEAL UNDER SUBSECTION (C) OF THIS SECTION AND FINAL ACTION BY THE DEPARTMENT UNDER SUBSECTION (D)(1) OR (E) OF THIS SECTION ARE A PREREQUISITE FOR ANY FURTHER APPEAL.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 259(a) and (b).

Subsection (a) of this section is revised as a definition of "determination", for clarity.

In subsection (b)(2)(ii) of this section, the reference to delivering or mailing notice "to the address specified in the request" is substituted for the present reference to delivering or mailing notice "to the party or his agent, or attorney" to conform to the provisions of § 14-507 of this subtitle.

In subsection (c) of this section, the word "appeal" is substituted for the present word "apply", for clarity. Similarly, in subsections (e) and (f) of this section, the word "appeal" is substituted for the present word "application", for clarity.

In subsection (e) of this section, the reference to "imposing" an additional determination is substituted