

(2) THIS SECTION DOES NOT PERMIT THE DEFENDANT TO USE A DEFENSE THAT THE DEFENDANT MIGHT HAVE RAISED BY WAY OF APPEAL FROM THE ASSESSMENT ON WHICH THE TAX WAS IMPOSED.

REVISOR'S NOTE: This section repeats the provisions of present Art. 81, §§ 209 and 211.

In subsection (a) of this section, the reference to "an action under § 14-866" is substituted for the present reference to "[a]ny such suit", for clarity. Therefore, in subsection (b) of this section, the reference to an action "under § 14-866" is added for clarity.

In subsection (b)(1) of this section, the defined term "municipal corporation" is substituted for the present term "city", for clarity.

Also in subsection (b)(1) of this section, the reference to the certificate "of the authority charged with the collection of the tax" is omitted in light of the specific references to the Comptroller and the appropriate collector.

In subsection (b)(2) of this section, the reference that the tax was "imposed" is substituted for the former reference that the tax was "levied", for clarity.

Defined terms: "Assessment" § 1-101  
 "Collector" § 1-101 "County" § 1-101  
 "Municipal corporation" § 1-101

14-870. COLLECTION OF PENALTY ASSESSED UNDER § 14-704.

A PENALTY ASSESSED AGAINST A PERSON UNDER § 14-704 OF THIS TITLE SHALL BE ADDED TO ANY STATE TAX THAT IS ASSESSED BY THE DEPARTMENT AGAINST THE PERSON. THE COMPTROLLER MAY COLLECT THE PENALTY FROM THE PERSON IN THE SAME MANNER AS TAXES ARE COLLECTED UNDER THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 81, § 252.

The reference to "as taxes are collected under this subtitle" is added for clarity.

The former reference to the Comptroller acting "by suit or otherwise" is deleted as superfluous.

Defined terms: "Department" § 1-101  
 "Person" § 1-101