

(2) The determination and computation of the Administration are prima facie correct.

[(d)] (E) (1) If, under subsection (c) of this section, the Administration determines the sales of vehicles and computes the tax due, it shall:

(i) Levy a deficiency assessment against the dealer in the amounts specified in Article 81, § 345 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.

[(e)] (F) If a dealer fails to keep any records of sales of vehicles, the Administration may compute the tax due as provided in Article 81, § 357(b) of the Code.

[(f)] (G) All amounts received from any dealer under this section shall be credited:

(1) First, to any penalty and interest accrued under this section; and

(2) Then, to the tax due.

13-918.

(A) If a Class E (truck) vehicle is operated in combination with[:

(1) A] A nonfreight trailer or semitrailer under § 13-927(b)(1) of this subtitle, the Class E (truck) vehicle shall be registered for only the gross vehicle weight of the Class E (truck) vehicle and not the gross combination weight of the Class E (truck) vehicle and nonfreight trailer or semitrailer[; or].

[(2) A] (B) IF A CLASS E (TRUCK) VEHICLE IS OPERATED IN COMBINATION WITH A freight trailer or semitrailer, under § 13-927(c)(1) of this subtitle, the Class E (truck) vehicle shall be registered for the gross combination weight, which includes the gross weight of the Class E (truck) vehicle, and the freight trailer or semitrailer with which it is in combination.

13-919.

(a) On application, the Administration shall issue a special Class E "dump service registration" to any applicant who certifies that the vehicle for which the application is made is a Class E (truck) vehicle that: