

(D) (1) IF A PERSON OBLIGATED TO PAY THE TAX FAILS TO PAY THE TAX WHEN DUE, THERE SHALL BE ASSESSED AGAINST HIM, IN ADDITION TO THE TAX DUE, A PENALTY OF 10 PERCENT, PLUS INTEREST AT THE RATE OF 1.5 PERCENT PER MONTH OR FRACTION OF A MONTH FROM THE TIME THE TAX WAS DUE UNTIL PAID. THIS PENALTY AND INTEREST MAY BE WAIVED BY THE SECRETARY IF WITHIN 10 DAYS AFTER THE NOTICE OF THE ASSESSMENT, THE TAXPAYER FILES AN APPEAL SHOWING CAUSE WHY THE TAX IS NOT PAID WHEN DUE. ANY AMOUNTS RECEIVED FROM ANY DEALER OR OWNER UNDER THIS SUBSECTION SHALL BE CREDITED FIRST TO PENALTY AND INTEREST ACCRUED AND THEN TO TAX DUE.

(2) IF THE FAILURE TO PAY THE TAX IS DUE TO AN ATTEMPT TO DEFRAUD, THEN THE PENALTY SHALL BE, IN LIEU OF THE PENALTY MORE SPECIFICALLY PROVIDED FOR BY SUBSECTION (D) OF THIS SECTION, 100 PERCENT OF THE TAX DUE, PLUS INTEREST AT THE RATE OF 1.5 PERCENT PER MONTH OR FRACTION OF A MONTH FROM THE TIME DUE UNTIL PAID.

(E) IF THE DEPARTMENT FINDS THAT ANY DEALER OR OTHER PERSON LIABLE FOR THE TAX IMPOSED BY THIS SUBTITLE INTENDS TO DEPART FROM THIS STATE, REMOVE HIS PROPERTY FROM THIS STATE, CONCEAL HIMSELF OR HIS PROPERTY IN THIS STATE, OR DO ANY OTHER ACT TENDING TO PREJUDICE OR RENDER WHOLLY OR PARTLY INEFFECTUAL PROCEEDINGS TO COLLECT THE TAX, THE DEPARTMENT SHALL NOTIFY THE DEALER OR OTHER PERSON OF ITS FINDINGS AND DEMAND AN IMMEDIATE PAYMENT OF THE TAX, INTEREST AND PENALTY.

(1) IF THE AMOUNT OF TAX, INTEREST, AND PENALTY SPECIFIED IN THE NOTICE OF JEOPARDY ASSESSMENT IS NOT PAID WITHIN 10 DAYS OF THE SERVICE OF THE NOTICE, THE DEPARTMENT MAY BRING ANY ACTION THAT IT CONSIDERS ADVISABLE FOR THE PROMPT COLLECTION OF THE TAX.

(2) IF, WITHIN 10 DAYS OF THE SERVICE OF THE NOTICE, THE PERSON LIABLE FOR THE TAX FILES WITH THE DEPARTMENT 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 DEPARTMENT AS TO THE RESPONSIBILITY OF THE PERSON LIABLE FOR THE TAX ARE FINAL AND CONCLUSIVE.

(F) (1) THE TAX IMPOSED BY THIS SUBTITLE AND ALL INCREASES, INTERESTS AND PENALTIES THEREON SHALL BECOME, FROM THE TIME DUE AND PAYABLE, A PERSONAL DEBT OF THE PERSON LIABLE TO PAY THE SAME TO THE STATE OF MARYLAND. AN ACTION MAY BE BROUGHT AT ANY TIME WITH 3 YEARS FROM THE TIME THE TAX SHALL BE DUE AND PAYABLE BY THE DEPARTMENT IN THE NAME OF THE STATE TO RECOVER THE AMOUNT OF ANY TAXES, PENALTIES AND INTEREST DUE UNDER THE PROVISIONS OF THIS SUBTITLE, BUT IF THERE IS PROOF OF FRAUD OR GROSS NEGLIGENCE, THERE SHALL BE NO LIMITATION OF THE PERIOD IN WHICH THE ACTION MAY BE BROUGHT. PROOF OF NEGLIGENCE AMOUNTING TO 25 PERCENT OR MORE OF THE TAX DUE SHALL BE PRIMA FACIE EVIDENCE OF GROSS NEGLIGENCE.