

(c) There shall be subtracted from federal adjusted gross income:

(14) The dollar amount by which the employer business deduction for employee wages and salaries is disallowed under [§ 280C(b)] § 28C(A) of the Internal Revenue Code (relating to targeted jobs credit);

DRAFTER'S NOTE: This corrects an erroneous reference to the Internal Revenue Code in Article 81, § 280(c)(14).

The error occurred in Ch. 856 of the Acts of the General Assembly of 1982.

The erroneous reference was noted by the professional staff of the Legislative Division of the Department of Legislative Reference.

320.

The failure on the part of any person or taxpayer to file a return or report as required by the provisions of this subtitle, or to comply with any action taken by the Comptroller pursuant to § 304 hereof shall be deemed a violation of the provisions of this subtitle subject to penalty and interest as prescribed in § 318 hereof. The [wilful] WILLFUL failure on the part of any person or taxpayer to file a return or a report as required by the provisions of this subtitle or to comply with any action taken by the Comptroller pursuant to § 304 hereof shall be a misdemeanor, subject to a fine of not exceeding \$1,000 or imprisonment for not exceeding 1 year, or both, in the discretion of the court.

DRAFTER'S NOTE: This corrects a misspelling in Article 81, § 320.

The misspelling occurred in Ch. 277 of the Acts of the General Assembly of 1939.

The misspelling was noted by the Michie Company.

348.

Whenever any vendor has refunded a tax paid by a purchaser, as provided in § 347 of this subtitle, or whenever any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this subtitle, except pursuant to an assessment made under [§§ 344, 345 or 346] § 344, § 345, OR § 346 and except to final determinations under [§§ 351 or 352] § 351 OR § 352 of this subtitle, the Comptroller shall refund such tax if application therefor shall be made in writing within 4 years from the payment of the tax stating the ground or grounds for refund. Such application may be made by the person upon whom the tax was imposed or by any vendor who collected and paid such tax to the Comptroller if the vendor establishes to the satisfaction of the