

Article 81 - Revenue and Taxes

TAX PROCEDURES

472.

IN THIS SUBTITLE "TAX COLLECTOR":

(1) MEANS THE PERSON RESPONSIBLE FOR COLLECTING A TAX; AND

(2) INCLUDES:

(I) THE COMPTROLLER;

(II) THE DEPARTMENT OF ASSESSMENTS AND TAXATION, WITH RESPECT TO THE FINANCIAL INSTITUTION TAX AND THE SAVINGS BANKS AND BUILDING, SAVINGS AND LOAN ASSOCIATIONS TAX;

(III) THE STATE ATHLETIC COMMISSION, WITH RESPECT TO THE BOXING, WRESTLING AND SPARRING TAX; AND

(IV) THE REGISTERS OF WILLS, WITH RESPECT TO:

1. THE INHERITANCE TAX; AND

2. THE TAX ON COMMISSIONS.

473.

(A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A TAX COLLECTOR SHALL MAIL A NOTICE OF ASSESSMENT UNDER THIS SUBTITLE TO THE PERSON AGAINST WHOM AN ASSESSMENT IS MADE, IN A POSTPAID ENVELOPE THAT IS ADDRESSED TO THE PERSON AGAINST WHOM AN ASSESSMENT IS MADE:

(1) AT THE ADDRESS IN THE PERSON'S MOST RECENTLY FILED APPLICATION, REPORT, OR RETURN ON RECORD; OR

(2) IF NO APPLICATION, RETURN, OR REPORT HAS BEEN FILED, AT THE ADDRESS OBTAINABLE FOR THE PERSON.

(B) THE MAILING OF A NOTICE IN THE MANNER REQUIRED IN SUBSECTION (A) OF THIS SECTION IS PRESUMPTIVE EVIDENCE OF ITS RECEIPT BY THE PERSON TO WHOM THE NOTICE IS MAILED.

SECTION 2. AND BE IT FURTHER ENACTED, That the publishers of the Annotated Code of Maryland, the Michie Company, shall number § 472 created by this Act to be the first section of subtitle "Tax Procedures" of Article 81.