

(1) DETERMINE THE DESIGN OF TAX STAMPS REQUIRED FOR THE CONTROLLED SUBSTANCE TAX; AND

(2) ADOPT ANY OTHER METHOD OR DEVICE TO PREVENT FRAUD OR EVASION OF THE CONTROLLED SUBSTANCE TAX.

(B) THE COMPTROLLER SHALL FURNISH THE TAX STAMPS TO INDICATE THAT THE REQUIRED TAX HAS BEEN PAID.

(C) THE TAX STAMPS SHALL BE IN DENOMINATIONS OF MULTIPLES OF TEN DOLLARS.

483.

A DEALER MAY NOT POSSESS ANY CONTROLLED SUBSTANCE ON WHICH A TAX IS IMPOSED UNDER THIS SUBTITLE UNLESS THE TAX HAS BEEN PAID AS EVIDENCED BY A TAX STAMP.

484.

A DEALER WHO IS IN POSSESSION OF A CONTROLLED SUBSTANCE ON WHICH A TAX IS IMPOSED UNDER THIS SUBTITLE AND FOR WHICH THE TAX HAS NOT BEEN PAID IS:

(1) SUBJECT TO A PENALTY OF 100 PERCENT OF THE TAX DUE; AND

(2) GUILTY OF A FELONY; AND ON CONVICTION IS SUBJECT TO IMPRISONMENT FOR NOT MORE THAN 5 YEARS; OR A FINE OF NOT MORE THAN \$10,000; OR BOTH.

485.

(A) THE COMPTROLLER MAY ASSESS THE TAX, INTEREST, AND PENALTY UNDER THIS SUBTITLE AS A JEOPARDY ASSESSMENT BASED ON PERSONAL KNOWLEDGE OR INFORMATION AVAILABLE TO THE COMPTROLLER.

(B) THE COMPTROLLER SHALL MAIL OR SERVE IN PERSON TO THE TAXPAYER A WRITTEN NOTICE OF JEOPARDY ASSESSMENT THAT:

(1) STATES THE AMOUNT OF THE ASSESSMENT; AND

(2) DEMANDS THAT THE PERSON IMMEDIATELY PAY THE ASSESSMENT.

(C) IF THE TAXPAYER FAILS TO PAY THE ASSESSMENT IMMEDIATELY, THE COMPTROLLER MAY TAKE ANY ACTION TO COLLECT THE UNPAID TAX AUTHORIZED UNDER §§ 206 THROUGH 211 OF THIS ARTICLE.

486.

AN ASSESSMENT MADE BY THE COMPTROLLER IS PRESUMED TO BE VALID AND CORRECTLY DETERMINED AND ASSESSED.