

(a) In this section, "determination" means an assessment, other than a property tax assessment, made by the Department under this article, for taxes, license fees, [or] charges[.], OR THE PENALTY UNDER § 14-704 OF THIS ARTICLE.

(b) (1) The Department shall promptly notify each person of any action that the Department takes regarding a determination against the person.

(2) The Department shall deliver or mail, postage prepaid, the notice of determination to:

(i) the last known address of the person against whom the action was taken; or

(ii) if a request is submitted under § 14-507 of this subtitle, to the address specified in the request.

(c) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, [On] ON or before 30 days from the earlier of the date of mailing or delivery of the notice of the determination, the person against whom the action is taken under subsection (b) of this section may submit a written appeal of the determination to the Department.

(2) ON OR BEFORE 45 DAYS FROM THE EARLIER OF THE DATE OF MAILING OR DELIVERY OF THE NOTICE OF THE DETERMINATION UNDER § 14-704 OF THIS ARTICLE, THE PERSON AGAINST WHOM THE ACTION IS TAKEN UNDER SUBSECTION (B) OF THIS SECTION MAY SUBMIT A WRITTEN APPEAL OF THE DETERMINATION TO THE DEPARTMENT.

(d) When the Department receives an appeal made under subsection (c) of this section, the Department promptly shall:

(1) affirm, abate, or modify the determination; or

(2) name a date, after reasonable notice to the applicant, for an informal hearing on the determination and hold the hearing.

(e) After the hearing, the Department shall act on the appeal with reasonable promptness. The Department may impose an additional determination for any taxes found to be due from the appellant before the date of the appeal.

(f) The appeal under subsection (c) of this section and final action by the Department under subsection (d)(1) or (e) of this section are a prerequisite for any further appeal.

14-704.

(a) (1) If the annual report is not submitted as required by § 11-101 of this article, the Department shall assess: