

Also in subsection (b) of this section, the former reference to "compliance" with an act is deleted as unnecessary in light of the reference to "perform" any act.

In subsection (c) of this section, the reference to "is the last day of" any authorized extension of time is substituted for the former reference to "including" any authorized extension of time, for clarity.

1-202. NOTICES.

(A) NOTICE OF ASSESSMENT.

A PERSON RESPONSIBLE FOR ADMINISTERING OR COLLECTING A TAX SHALL GIVE A NOTICE OF ASSESSMENT BY MAILING IT, IN A POSTPAID ENVELOPE, TO THE PERSON FOR WHOM THE NOTICE IS INTENDED:

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

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

(B) SALES AND USE TAX NOTICES.

THE COMPTROLLER MAY GIVE ANY NOTICE THAT RELATES TO THE SALES AND USE TAX IN THE MANNER PROVIDED IN SUBSECTION (A) OF THIS SECTION.

(C) EFFECT OF MAILING NOTICE.

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

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 477 and the first through third sentences of § 368.

In the introductory language of subsection (a) of this section, the reference to a "person responsible for collecting a tax" is substituted for the term "tax collector", to incorporate the substance of the defined term "tax collector" in former Art. 81, § 472, and the reference to a person responsible for "administering" the tax is added to avoid an unintended gap in the law.

Also in the introductory language of subsection (a) of this section, the former words "[n]otwithstanding any other provision of law" are deleted as unnecessary, since provisions inconsistent to the 1987 language have been conformed.