

(1) FOR RECORDING EQUIPMENT AT ALL HEARINGS; AND

(2) ON REQUEST OF A PARTY, FOR THE PREPARATION OF A COPY OF THE RECORD OF THE PROCEEDINGS.

(B) If, under § 3-111 of this article, the Tax Court appoints an examiner to hear an appeal, the Tax Court shall provide to each party a copy of the examiner's recommended decision.

13-602.

(a) The Department shall assess interest on unpaid tax from the due date to the date on which the tax is paid if a person who is required to estimate and pay financial institution franchise tax under § [8-210] 8-209 of this article:

(1) fails to pay an installment when due; or

(2) estimates a tax that is:

(i) less than 50% of the tax required to be shown on the return for the current taxable year; and

(ii) less than the tax paid for the prior taxable year.

(b) The Comptroller shall assess interest on unpaid tax from the due date to the date on which the tax is paid if a person who is required to estimate and pay income tax under § [10-802] 10-815 OR § 10-816 of this article:

(1) fails to pay an installment when due; or

(2) estimates a tax that is:

(i) less than 90% of the tax required to be shown on the return for the current taxable year; and

(ii) less than the tax paid for the prior taxable year.

(c) [If a public service company pays estimated public service company franchise tax of less than 45% of the tax due for a year, the] THE Department shall assess interest on the difference between 45% of the tax due for [the] A year and the estimated tax paid from the date on which the estimated tax is due to the date the estimated tax is paid, IF A PERSON WHO IS REQUIRED TO ESTIMATE AND PAY PUBLIC SERVICE COMPANY FRANCHISE TAX UNDER § 8-404(B) OF THIS ARTICLE:

(1) FAILS TO PAY THE ESTIMATED TAX WHEN DUE; OR