

suspend or revoke any business license issued by the State to the employer OR PAYOR.

(B) IF A MOTOR CARRIER FAILS TO FILE A MOTOR CARRIER TAX RETURN OR PAY THE MOTOR CARRIER TAX WHEN REQUIRED UNDER TITLE 9, SUBTITLE 2 OF THIS ARTICLE, THE COMPTROLLER MAY SUSPEND OR REVOKE ANY IDENTIFICATION MARKER, PERMIT, OR TEMPORARY AUTHORIZATION ISSUED TO THE MOTOR CARRIER UNDER TITLE 9, SUBTITLE 2 OF THIS ARTICLE.

13-708.

(D) FOR REASONABLE CAUSE, THE COMPTROLLER MAY WAIVE THE ASSESSMENT OF AN ADMISSIONS AND AMUSEMENT OR SALES AND USE TAX PENALTY UNDER THIS SECTION.

13-709.

(C) FOR REASONABLE CAUSE, THE COMPTROLLER MAY WAIVE THE ASSESSMENT OF A PENALTY UNDER THIS SECTION.

13-710.

If the Comptroller or any police officer seizes distilled spirits or mash in connection with an arrest of a person for the unlawful manufacture of distilled spirits in the State [in violation of Article 2B of the Code], on conviction of the person, the Comptroller shall assess a penalty of \$5 for each 100 proof gallon on:

(1) all distilled spirits seized; or

(2) the potential quantity of distilled spirits that may be manufactured from the quantity of mash seized.

13-713.

(A) IF A PERSON PAYS FINANCIAL INSTITUTION FRANCHISE TAX OR INCOME TAX OR INTEREST OR PENALTIES ON THOSE TAXES BY A CHECK THAT IS NOT HONORED BY THE BANK ON WHICH IT IS DRAWN, THE TAX COLLECTOR SHALL ASSESS A SERVICE CHARGE OF \$10 AGAINST THE PERSON.

(B) AN ASSESSMENT UNDER SUBSECTION (A) OF THIS SECTION THAT IS NOT PAID WITHIN 25 DAYS AFTER THE DATE ON WHICH THE NOTICE OF ASSESSMENT IS MAILED IS A LIEN, IN FAVOR OF THE STATE, THAT:

(1) EXTENDS TO ALL PROPERTY AND RIGHTS TO PROPERTY BELONGING TO THE PERSON AGAINST WHOM THE ASSESSMENT IS MADE; AND

(2) MAY BE COLLECTED UNDER § 13-805 OF THIS TITLE.

13-801.