

The fourth sentence of former Art. 81, § 368, which related to the commencement of a period of time from the date of mailing when a notice is "given", is deleted as unnecessary in light of this revision, which specifies various dates that begin periods of time.

The Tax - General Article Review Committee notes that the General Assembly may wish to make this provision a standard provision applicable to all notices that are required under this article -- rather than merely to notices of "assessment" or notices "that relat[e] to the sales and use tax".

Defined term: "Person" § 1-101

1-203. OATHS.

(A) IN GENERAL.

A REQUIREMENT IN THIS ARTICLE THAT A DOCUMENT BE UNDER OATH MEANS THAT THE DOCUMENT SHALL BE SUPPORTED BY A SIGNED STATEMENT MADE UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THE DOCUMENT ARE TRUE TO THE BEST OF THE KNOWLEDGE, INFORMATION, AND BELIEF OF THE INDIVIDUAL MAKING THE STATEMENT.

(B) PROCEDURES.

THE OATH OR AFFIRMATION SHALL BE MADE:

(1) BEFORE AN INDIVIDUAL AUTHORIZED TO ADMINISTER OATHS, WHO SHALL CERTIFY IN WRITING TO HAVE ADMINISTERED THE OATH OR TAKEN THE AFFIRMATION; OR

(2) BY A SIGNED STATEMENT THAT:

(I) IS IN THE DOCUMENT OR ATTACHED TO AND MADE PART OF THE DOCUMENT; AND

(II) IS EXPRESSLY MADE UNDER THE PENALTIES FOR PERJURY.

(C) EFFECT OF STATEMENT.

IF THE PROCEDURES PROVIDED IN SUBSECTION (B)(2) OF THIS SECTION ARE USED, THE AFFIDAVIT SUBJECTS THE INDIVIDUAL MAKING IT TO THE PENALTIES FOR PERJURY TO THE SAME EXTENT AS AN OATH OR AFFIRMATION MADE BEFORE AN INDIVIDUAL AUTHORIZED TO ADMINISTER OATHS.

REVISOR'S NOTE: This section is new language substituted for former Art. 81, § 5. The new language allows an affidavit, a signed statement made under the penalties of perjury, to have the effect of being an oath or