

Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the
Acts of the General Assembly of 1988)

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 8-304, 8-404, and 9-308
Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
MARYLAND, That the Laws of Maryland read as follows:

Article 24 - Political Subdivisions - Miscellaneous
Provisions

1-105.

(D) A DOCUMENT MADE UNDER OATH SHALL BE SIGNED ~~UNDER-OATH~~:

(1) FOR A CORPORATION, BY A-PRINCIPAL AN OFFICER OF
THE CORPORATION AUTHORIZED TO DO SO;

(2) FOR A SOLE PROPRIETORSHIP, BY ITS OWNER; OR

(3) FOR A PARTNERSHIP, BY A PARTNER AUTHORIZED TO DO
SO.

Article - Tax - General

1-202.

(a) A unit of the State government or person responsible
for administering or collecting a tax shall give [a] EACH notice
[of assessment] REQUIRED UNDER THIS ARTICLE 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) [The Comptroller may give any notice that relates to
the sales and use tax in the manner provided in subsection (a) of
this section.