

13-103.

(A) [The Comptroller] A TAX COLLECTOR shall apply a payment under this title [for the sales and use tax] first to any penalty and accrued interest and then to the unpaid [sales and use] tax.

(B) THIS SECTION DOES NOT AFFECT THE AUTHORITY OF A TAX COLLECTOR TO COMPROMISE CLAIMS OR TO ABATE OR WAIVE PENALTIES OR INTEREST.

(C) UNTIL JULY 1, 1990, THE COMPTROLLER MAY ALTER, BY REGULATION, THE MANNER IN WHICH INCOME TAX PAYMENTS UNDER THIS TITLE SHALL BE APPLIED.

13-203.

(c) Tax information may be disclosed [to] TO:

(1) an EMPLOYEE OR officer of the State who, by reason of [the] THAT EMPLOYMENT OR office, has the right to THE tax information;

(2) ANOTHER TAX COLLECTOR;

(3) THE MARYLAND TAX COURT; AND

(4) A LEGAL REPRESENTATIVE OF THE STATE, TO REVIEW THE TAX INFORMATION ABOUT A TAXPAYER:

(I) WHO APPLIES FOR REVIEW UNDER THIS TITLE;

(II) WHO APPEALS FROM A DETERMINATION UNDER THIS TITLE; OR

(III) AGAINST WHOM AN ACTION TO RECOVER TAX OR A PENALTY IS PENDING OR WILL BE INITIATED UNDER THIS TITLE.

[13-207.

In addition to a disclosure allowed under § 13-203 of this subtitle, the Comptroller may disclose tax information that relates to the sales and use tax to:

(1) a legal representative of the State, to review sales and use tax information about a taxpayer:

(i) who applies for review under this title;

(ii) who appeals from a determination under this title; or