LAWS OF MARYLAND

- (2) assess the public service company franchise tax estimated to be due on the estimated gross receipts;
- (3) assess the penalty under § 13-708 of this title; and
 - (4) certify the total assessment to the Comptroller.
- (b) The Comptroller shall mail to the person required to pay the tax a bill for the amount that the Department certifies.]
 [13-409.] 13-407.
- (a) [If a notice and demand for a sales and use tax return is made under § 13-304 of this title and the person or governmental unit fails to file the return, the Comptroller shall:
- (1) compute the tax by using the best information in the possession of the Comptroller; and
 - (2) assess the tax due.
- (b)] If a person or governmental unit fails to keep the records required under § 11-504 of this article, the Comptroller may:
- (1) compute the sales and use tax by using a factor that the Comptroller develops by:
- (i) a survey of the business of the person or governmental unit, including any available records;
- (ii) a survey of other persons or governmental units engaged in the same or similar business; or
 - (iii) other means; and
 - (2) assess the tax due.
- [(c)] (B) (1) If a person or governmental unit fails to obtain a proper resale certificate on or before the date stated in a notice of intent to assess the sales and use tax under § 11-408(b) of this article, the Comptroller may assess the sales and use tax on the sale.
- (2) An assessment under this subsection is final.

A court may not issue an injunction, writ of mandamus, or other process against the State or any officer or employee of the