

State to enjoin or prevent the ASSESSMENT OR collection of [the sales and use] A tax UNDER THIS ARTICLE.

13-510.

(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:

(1) [an] A FINAL assessment [for:

(i) the alcoholic beverage tax;

(ii) the boxing and wrestling tax;

(iii) the financial institution franchise tax;

(iv) the income tax;

(v) the Maryland estate tax;

(vi) the motor carrier tax;

(vii) the motor fuel tax; or

(viii) the savings and loan association franchise tax;] OF TAX, INTEREST, OR PENALTY UNDER THIS ARTICLE;

[(2) a final determination under § 13-508 of this subtitle for the public service company franchise tax;]

[(3)] (2) a final determination ON AN APPLICATION FOR REVISION OR CLAIM FOR REFUND under § 13-509 of this subtitle [for:

(i) the admissions and amusement tax;

(ii) the sales and use tax; or

(iii) the tobacco tax];

[(4)] (3) an inheritance tax determination by a register [under § 5-504 of the Estates and Trusts Article] OR BY AN ORPHAN'S ORPHANS' COURT OTHER THAN A CIRCUIT COURT SITTING AS AN ORPHANS' COURT;

[(5)] (4) a denial of an alternative payment schedule for inheritance tax or Maryland estate tax;