

13-708.

(a) If, within the period required in a notice and demand for [an admissions and amusement tax return or sales and use tax] A return, a person or governmental unit fails to file the return and pay the tax due, the [Comptroller] TAX COLLECTOR shall assess a penalty of 25% of the [underpayment of] tax ASSESSED UNDER § 13-402 OF THIS TITLE.

(b) [(1) If, within the period required in a notice and demand for a public service company franchise tax return, a person fails to file the return, the Department may assess a penalty not exceeding 20% of the tax liability estimated by the Department.

(2) For reasonable cause, the Department may waive the assessment of a penalty under this subsection.

(c) A penalty under [subsection (a) or (b) of] this section is in addition to the penalty provided under § 13-701 of this subtitle.

[(d) For reasonable cause, the Comptroller may waive the assessment of an admissions and amusement or sales and use tax penalty under this section.]

13-709.

[(c) 13-714.

For reasonable cause, [the Comptroller] A TAX COLLECTOR may waive [the assessment of] a penalty under this [section] SUBTITLE.

13-713.

(a) If a person pays [financial institution franchise tax or income] A tax [or], interest, or penalties [on those taxes] UNDER THIS ARTICLE by a check that is not honored by the bank on which it is drawn, the tax collector shall assess a service charge of \$10 against the person.

13-805.

(a) [(1)] Unpaid tax, interest, and penalties constitute a lien, in favor of the State, extending to all property and rights to property belonging to:

or [(i)] (1) the person required to pay the tax;

[(ii)] (2) the fiduciary estate on which the tax is imposed.