

"Tax on commissions" § 1-101

13-102. UNPAID TAX IS PERSONAL DEBT.

(A) IN GENERAL.

UNPAID TAX AND INTEREST AND PENALTIES ON THE TAX ARE, FROM THE DUE DATE, THE PERSONAL DEBT OF THE PERSON REQUIRED TO PAY THE TAX.

(B) EFFECT.

SUBSECTION (A) OF THIS SECTION DOES NOT ADD TO OR OTHERWISE CHANGE THE PERSONAL LIABILITY OF AN OFFICER OF A CORPORATION UNDER ANY OTHER PROVISION OF LAW.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 474.

In subsection (a) of this section, the former introductory clause "[n]otwithstanding any other provisions of law, except as provided in subsection (b) of this section" is deleted as unnecessary in light of this revision.

Also in subsection (a) of this section, the former phrase "under this subtitle" is deleted as unnecessary. See the revisor's note to § 13-101(c) of this subtitle.

As to subsection (b) of this section, former Art. 81, § 2(1) defined the term "corporation" to include "association" and "joint-stock company". In light of the distinctions between the liability of officers of a joint-stock company or association and corporate officers, however, the references to "association" and "joint-stock company" are omitted here.

The first sentence of former Art. 56, § 154(a), the first clause of former Art. 81, § 317, the first sentence of § 342(a), the first sentence of § 393(a), and the first sentence of § 409A(a), which all made unpaid tax, penalty, and interest a personal debt, are deleted as surplusage.

Defined term: "Person" § 1-101

13-103. APPLICATION OF SALES AND USE TAX PAYMENT.

THE COMPTROLLER 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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§