

344(e) and 345(d), and, as it extended provisions relating to the former retail sales tax to the former use tax, § 399.

The words "payment under this title" are substituted for the former references to "[a]ll amounts received from any taxpayer", for clarity.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that this section might be construed to preclude an agreement to compromise a claim. See, e.g., SF § 6-219.

The Tax - General Article Review Committee also notes that this section applies only to sales and use tax payments. The General Assembly may wish to consider whether this section should be modified to: (1) apply to other taxes, and (2) avoid an interpretation that the Comptroller is precluded from making agreements to abate interest and penalties.

Defined terms: "Comptroller" § 1-101
"Sales and use tax" § 1-101

SUBTITLE 2. CONFIDENTIALITY.

13-201. "TAX INFORMATION" DEFINED.

IN THIS SUBTITLE, "TAX INFORMATION" MEANS:

(1) THE AMOUNT OF INCOME OR ANY OTHER PARTICULARS DISCLOSED IN A TAX RETURN REQUIRED UNDER THIS ARTICLE, IF THE RETURN CONTAINS RETURN INFORMATION, AS DEFINED IN § 6103 OF THE INTERNAL REVENUE CODE;

(2) ANY RETURN INFORMATION, AS DEFINED IN § 6103 OF THE INTERNAL REVENUE CODE, REQUIRED TO BE ATTACHED TO OR INCLUDED IN A TAX RETURN REQUIRED UNDER THIS ARTICLE; OR

(3) ANY INFORMATION CONTAINED IN:

(I) AN ADMISSIONS AND AMUSEMENT TAX RETURN; OR

(II) A SALES AND USE TAX RETURN.

REVISOR'S NOTE: Items (1) and (2) of this section are new language derived without substantive change from former Art. 81, § 476(a).

Item (3) of this section is new language derived without substantive change from former Art. 81, § 476(b)(2) and (4). This item is incorporated into the definition of "tax information" to obviate the need for specific reference to information contained in an admissions and amusement tax return or sales and use tax return.