

longer necessary. See the revisor's note to § 13-101(c) of this title.

In subsection (d) of this section, the former specific reference to disclosure by "the officer or employee ... with responsibilities for the administration or enforcement of a tax" is deleted as surplusage.

Former Art. 56, § 156(a)(5), which allowed the Comptroller to request information from and provide information to the U.S. Department of the Treasury with respect to motor fuel taxes, is deleted as unnecessary in light of subsection (a) of this section.

Defined terms: "Comptroller" § 1-101
 "Department" § 1-101 "State" § 1-101
 "Tax information" § 13-201

13-204. SAME -- ADMISSIONS AND AMUSEMENT TAX INFORMATION.

IN ADDITION TO A DISCLOSURE ALLOWED UNDER § 13-203 OF THIS SUBTITLE, THE COMPTROLLER SHALL ALLOW:

(1) THE TREASURER OR FINANCE OFFICER OF A COUNTY OR MUNICIPAL CORPORATION TO INSPECT THE ADMISSIONS AND AMUSEMENT TAX RETURN OF A BUSINESS, INCLUDING A GOVERNMENTAL UNIT, LOCATED IN THE COUNTY OR MUNICIPAL CORPORATION; AND

(2) THE MARYLAND STADIUM AUTHORITY TO INSPECT AN ADMISSIONS AND AMUSEMENT TAX RETURN THAT RELATES TO ADMISSIONS TO A FACILITY OWNED OR LEASED BY THE AUTHORITY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 404(e).

The introductory clause of this section, "[i]n addition to a disclosure allowed under § 13-203 of this subtitle", is added for clarity.

In items (1) and (2) of this section, the references to an "admissions and amusement tax return" are substituted for the former reference to "returns required under § 405 of this article", for clarity.

In item (2) of this section, the reference to a return "that relates to admissions to a facility owned or leased by the Authority" is added for clarity.

Defined terms: "Admissions and amusement tax" § 1-101
 "Comptroller" § 1-101 "County" § 1-101
 "Governmental unit" § 13-101

13-205. SAME -- INCOME TAX INFORMATION.