

an officer or employee in former Art. 81, § 300(b) and (c)(5)(ii) -- now subsection (b)(1)(i) and (2) of this section -- and the reference to only an employee in former Art. 81, § 300(c)(4) -- now subsection (b)(1)(iii) of this section.

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101 "Internal Revenue Code" § 1-101
"Person" § 1-101

13-206. SAME -- MOTOR CARRIER TAX INFORMATION.

IN ADDITION TO A DISCLOSURE ALLOWED UNDER § 13-203 OF THIS SUBTITLE, THE COMPTROLLER MAY MAKE AN AGREEMENT WITH THE APPROPRIATE AUTHORITY OF ANY OTHER STATE THAT HAS LAWS SIMILAR TO THE MOTOR CARRIER TAX LAWS FOR COOPERATIVE AUDITS OF MOTOR CARRIER TAX RETURNS AND REPORTS.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 415.

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

The defined term "state" is substituted for the former word "jurisdictions", for clarity.

The second sentence of former Art. 81, § 415, which provided that "officers and employees" of another state are "deemed authorized agents of this State" for purposes of conducting the cooperative audit under this section, is deleted as unnecessary in light of the specific authorization under this section.

Defined terms: "Comptroller" § 1-101
"Motor carrier tax" § 1-101 "State" § 1-101

13-207. SAME -- SALES AND USE TAX INFORMATION.

IN ADDITION TO A DISCLOSURE ALLOWED UNDER § 13-203 OF THIS SUBTITLE, THE COMPTROLLER MAY DISCLOSE TAX INFORMATION THAT RELATES TO THE SALES AND USE TAX TO:

(1) A LEGAL REPRESENTATIVE OF THE STATE, TO REVIEW SALES AND USE TAX INFORMATION ABOUT A TAXPAYER:

(I) WHO APPLIES FOR REVIEW UNDER THIS TITLE;

(II) WHO APPEALS FROM A DETERMINATION UNDER THIS TITLE; OR

(III) AGAINST WHOM AN ACTION TO RECOVER SALES AND USE TAX OR A PENALTY IS PENDING OR WILL BE INITIATED UNDER THIS TITLE;