

(B) SCOPE OF SECTION.

THIS SECTION DOES NOT APPLY TO THE SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX.

REVISOR'S NOTE: Subsection (a) of this section is new language added to state expressly that which the Tax - General Article Review Committee believes to be the inherent authority of a tax collector.

Subsection (b) of this section, however, is added to list that tax for which no explicit or implicit requirement for examination or audit exists. The Tax - General Article Review Committee notes that subsection (b) of this section is not intended to suggest that the Comptroller does not have the authority to examine and audit returns for this tax, under other provisions, if any, that impliedly authorize examination and audit.

In light of the addition of this section, former Art. 81, § 407A(a) and the first sentence of § 309(a) and the third clause of the first sentence of former Art. 62A, § 4 are deleted.

During the 1987 Session of the General Assembly, House Bill 1290 was introduced to add a provision that would explicitly allow a tax collector to examine and audit returns relating to all taxes in this article. House Bill 1290 passed the House and passed the Senate with amendments. The Session ended before House concurrence. A similar bill will be introduced during the 1988 Session.

Defined terms: "Savings and loan association franchise tax" § 1-101
"Tax collector" § 13-101

13-302. DETERMINATION AND ENFORCEMENT.

(A) IN GENERAL.

TO DETERMINE WHETHER A TAX RETURN IS CORRECT OR OTHERWISE TO ENFORCE A PROVISION OF THIS ARTICLE, A TAX COLLECTOR MAY:

(1) EXAMINE ANY RECORDS OR OTHER DATA THAT MAY BE RELEVANT OR MATERIAL TO THE MATTERS REQUIRED TO BE INCLUDED IN A TAX RETURN;

(2) CONDUCT AN INVESTIGATION;

(3) HOLD A HEARING;

(4) ADMINISTER OATHS;