

(C) PERJURY.

A PERSON IS NOT EXEMPT FROM PROSECUTION FOR PERJURY COMMITTED WHILE TESTIFYING.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 359 and, as it extended provisions under the former retail sales tax to the former use tax, § 399.

In the introductory language of subsection (a) of this section, the phrase "about the sales and use tax" is added for clarity.

Also in the introductory language to subsection (a) of this section, the former reference to "his duly authorized agent or representative" is deleted as included in the defined term "Comptroller".

Also in the introductory language of subsection (a) of this section, the former words "books" and "papers" are deleted as included in the broad word "record".

Also in the introductory language to subsection (a) of this section, the words "documentary or otherwise", which formerly modified "evidence", are deleted as surplusage.

In subsection (b) of this section, the reference to testimony or evidence "that a person produces in compliance with the order" is substituted for the former reference to "such testimony or evidence, documentary or otherwise", for clarity.

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

13-304. NOTICE AND DEMAND FOR RETURN.

(A) REQUIRED.

IF A PERSON OR GOVERNMENTAL UNIT FAILS TO FILE AN ADMISSIONS AND AMUSEMENT TAX RETURN, A FINANCIAL INSTITUTION FRANCHISE TAX RETURN, AN INCOME TAX RETURN, A PUBLIC SERVICE COMPANY FRANCHISE TAX RETURN, OR A SALES AND USE TAX RETURN AS REQUIRED UNDER THIS ARTICLE, THE TAX COLLECTOR SHALL MAIL THE PERSON OR GOVERNMENTAL UNIT A NOTICE AND DEMAND FOR THE RETURN THAT REQUIRES THE PERSON OR GOVERNMENTAL UNIT:

(1) TO FILE THE ADMISSIONS AND AMUSEMENT TAX RETURN AND TO PAY THE TAX WITHIN 30 DAYS AFTER THE DATE ON WHICH THE NOTICE IS MAILED;

(2) TO FILE THE FINANCIAL INSTITUTION FRANCHISE TAX RETURN AND TO PAY THE TAX WITHIN 30 DAYS AFTER THE DATE ON WHICH THE NOTICE IS MAILED;