

delinquent returns for all of the taxes in this article. The General Assembly may wish to consider whether this section should be extended to the other taxes. In this regard, the Committee also notes that only the public service company franchise tax notice and demand is made by certified mail. All other tax notices that the Comptroller, Department, and other tax collectors send are mailed by first-class, postage paid mail.

Similarly, the Committee notes that only the sales and use tax specifies a 10-day period for compliance while the other taxes allow 30 days.

Defined terms: "Admissions and amusement tax" § 1-101  
 "Financial institution franchise tax" § 1-101  
 "Governmental unit" § 13-101  
 "Income tax" § 1-101 "Person" § 1-101  
 "Public service company franchise tax" § 1-101  
 "Sales and use tax" § 1-101 "Tax collector" § 13-101

#### 13-305. COMPELLING FILING OF RETURNS.

IF A PERSON FAILS TO COMPLY WITH A NOTICE AND DEMAND FOR A FINANCIAL INSTITUTION FRANCHISE TAX RETURN, INCOME TAX RETURN, OR PUBLIC SERVICE COMPANY FRANCHISE TAX RETURN:

(1) THE TAX COLLECTOR MAY COMPEL THE PERSON TO MAKE THE RETURN; AND

(2) IF THE PERSON FAILS TO MAKE THE RETURN, THE TAX COLLECTOR MAY FILE AN APPROPRIATE ACTION IN A COURT OF COMPETENT JURISDICTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 132(d) and the second clause of the first sentence of § 302(a).

In the introductory language of this section, the reference to the "financial institution franchise tax return" is added to state expressly that which only was implied by former Art. 81, §§ 128(h)(1) and 128A(f)(1), which made a financial institution failing to file a return "subject to the procedures ... in the subtitle 'Income Tax' and, thus, subject to, inter alia, former Art. 81, § 302(a).

Item (1) of this section is revised, in the active voice, to clarify that the tax collector compels compliance.

In item (2) of this section, the words "appropriate action" are substituted for the former erroneous reference to enforcement "by mandamus", which is applicable only to officials.