

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that this section does not apply to all taxes, including the admissions and amusement and sales and use taxes for which notices and demands for returns are expressly required under § 13-304 of this subtitle. The General Assembly may make this section a uniform provision that allows a tax collector to compel the filing of any tax return.

Defined terms: "Financial institution franchise tax" § 1-101
 "Income tax" § 1-101 "Person" § 1-101
 "Public service company franchise tax" § 1-101
 "Tax collector" § 13-101

SUBTITLE 4. ASSESSMENTS.

13-401. ASSESSMENT WHEN TAX RETURN FILED.

IF A TAX COLLECTOR EXAMINES OR AUDITS A RETURN AND DETERMINES THAT THE TAX DUE EXCEEDS THE AMOUNT SHOWN ON THE RETURN, THE TAX COLLECTOR SHALL ASSESS THE DEFICIENCY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 475.

The former introductory clause "[n]otwithstanding any other provision of law" is deleted as unnecessary in light of this revision.

The former phrase "for a tax under this subtitle" is deleted as unnecessary. See the revisor's note to § 13-101(c) of this title.

Former Art. 81, § 407A(b)(1), the second sentence of § 309(a), and the first and second clauses of the first sentence and the first clause of the second sentence of § 345(a), which provided for deficiency assessments for the admissions and amusement tax, the income tax, the former retail sales tax, and § 399, as it extended provisions of the former retail sales tax to the former use tax, are deleted as unnecessary in light of the generally applicable provisions of this section.

Defined term: "Tax collector" § 13-101

13-402. ADMISSIONS AND AMUSEMENT TAX ASSESSMENT WHEN RETURN NOT FILED OR RECORDS NOT KEPT.

(A) WHEN RETURN NOT FILED.

IF A NOTICE AND DEMAND FOR AN ADMISSIONS AND AMUSEMENT TAX RETURN IS MADE UNDER § 13-304 OF THIS TITLE AND THE PERSON OR