

Comptroller" are added for clarity and consistency with other similar provisions in this subtitle.

In subsection (b)(1) of this section, the reference to the period "for which the records are not kept or made available" is added in light of the application of subsection (b) to a person who "fails to keep records or to make records available".

Also in subsection (b)(1) of this section, the word "period" is substituted for the former word "quarter", since reports may be filed monthly, quarterly, or annually.

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

13-406. MOTOR FUEL TAX ASSESSMENT WHEN RECORDS NOT KEPT.

IF A PERSON FAILS TO KEEP THE RECORDS REQUIRED UNDER § 9-309 OF THIS ARTICLE, THE COMPTROLLER MAY:

- (1) COMPUTE THE MOTOR FUEL TAX DUE BY USING THE BEST INFORMATION IN THE POSSESSION OF THE COMPTROLLER; AND
- (2) ASSESS THE TAX DUE.

REVISOR'S NOTE: This section is new language derived without substantive change from the fifth sentence of former Art. 56, § 144.

In items (1) and (2) of this section, the words "compute" and "assess" are substituted for the former words "make a determination", for clarity.

In item (1) of this section, the reference to the "best information in the possession of the Comptroller" is substituted for the former reference to information "available from other sources", for clarity and consistency with other similar provisions in this subtitle.

Defined terms: "Comptroller" § 1-101
"Motor fuel tax" § 1-101 "Person" § 1-101

13-407. PUBLIC SERVICE COMPANY FRANCHISE TAX ASSESSMENT WHEN RETURN NOT FILED.

(A) ASSESSMENT.

IF A NOTICE AND DEMAND FOR A PUBLIC SERVICE COMPANY FRANCHISE TAX RETURN IS MADE UNDER § 13-304 OF THIS TITLE AND THE PERSON FAILS TO FILE THE RETURN, THE DEPARTMENT MAY:

- (1) ESTIMATE THE GROSS RECEIPTS FROM THE BEST INFORMATION IN THE POSSESSION OF THE DEPARTMENT;