

(2) ASSESS THE TAX DUE.

(B) WHEN RECORDS NOT KEPT.

IF A PERSON OR GOVERNMENTAL UNIT FAILS TO KEEP THE RECORDS REQUIRED UNDER § 11-504 OF THIS ARTICLE, THE COMPTROLLER MAY:

(1) COMPUTE THE SALES AND USE TAX BY USING A FACTOR THAT THE COMPTROLLER DEVELOPS BY:

(I) A SURVEY OF THE BUSINESS OF THE PERSON OR GOVERNMENTAL UNIT, INCLUDING ANY AVAILABLE RECORDS;

(II) A SURVEY OF OTHER PERSONS OR GOVERNMENTAL UNITS ENGAGED IN THE SAME OR SIMILAR BUSINESS; OR

(III) OTHER MEANS; AND

(2) ASSESS THE TAX DUE.

(C) WHEN PROPER RESALE CERTIFICATE NOT OBTAINED.

(1) IF A PERSON OR GOVERNMENTAL UNIT FAILS TO OBTAIN A PROPER RESALE CERTIFICATE ON OR BEFORE THE DATE STATED IN A NOTICE OF INTENT TO ASSESS THE SALES AND USE TAX UNDER § 11-408(B) OF THIS ARTICLE, THE COMPTROLLER MAY ASSESS THE SALES AND USE TAX ON THE SALE.

(2) AN ASSESSMENT UNDER THIS SUBSECTION IS FINAL.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language derived without substantive change from the second sentence and the first clause of the first sentence of former Art. 81, § 344(a), the first through third clauses of § 357(b), and, as it extended provisions relating to the former retail sales tax to the former use tax, § 399.

Subsection (c)(1) of this section is new language added to state expressly that which only was implied by the former reference to the assessment as final.

Subsection (c)(2) of this section is new language derived without substantive change from the third sentence of former Art. 81, § 333B.

In subsections (a) and (b) of this section, the defined terms "person" and "governmental unit" are substituted for the former word "taxpayer", for clarity.

In the introductory language of subsection (b) of this section, the phrase "required under § 11-504 of this article" is substituted for the former phrase "from