

which the tax imposed by this subtitle may be computed accurately", for brevity.

In subsection (c) of this section, reference to the "date stated in a notice of intent to assess the sales and use tax under § 11-408(b) of this article" is substituted for the former reference to "the end of the sixty-day grace period", for clarity.

Former Art. 81, § 365(d), which authorized the Comptroller to prescribe methods to determine and allocate receipts for sales and use tax purposes, is deleted as unnecessary in light of this section and §§ 2-102 and 2-103 of this article.

Defined terms: "Comptroller" § 1-101  
"Governmental unit" § 13-101  
"Person" § 1-101 "Sales and use tax" § 1-101

13-409. TOBACCO TAX ASSESSMENT WHEN RECORDS NOT KEPT OR TOBACCO TAX NOT PAID.

(A) WHEN RECORDS NOT KEPT.

IF THE COMPTROLLER DETERMINES THAT A PERSON HAS FAILED TO KEEP THE RECORDS OF OUT-OF-STATE CIGARETTE SALES REQUIRED UNDER § 12-203 OF THIS ARTICLE, THE COMPTROLLER SHALL:

(1) COMPUTE THE TOBACCO TAX AS IF THE CIGARETTES WERE SOLD IN THE STATE; AND

(2) ASSESS THE TAX DUE.

(B) WHEN TOBACCO TAX NOT PAID.

IF THE COMPTROLLER DETERMINES THAT A PERSON HAS POSSESSED OR TRANSPORTED CIGARETTES ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID AS REQUIRED UNDER TITLE 12 OF THIS ARTICLE, THE COMPTROLLER SHALL ASSESS THE TOBACCO TAX DUE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second and third clauses of the second sentence of former Art. 81, § 450, the second and third clauses of the second sentence of § 451, and, as they related to assessment, the first sentence of § 453 and the fourth sentence of § 455.

In subsections (a) and (b) of this section, the defined term "person" is substituted for the former words "vendor", "vendor or user", and "transporter", for clarity.

In the introductory language of subsection (a) of this section, the former words "complete and accurate" are