

and fourth sentences of former Art. 81, § 309(c)(3).

In the introductory language of this section, the reference to the "financial institution franchise tax" 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, § 309(c).

Also in subsection (a) of this section, the phrases "on the taxable net earning ... or federal credit for State death tax that results from the federal adjustment" are added for clarity.

Also in subsection (a) of this section, the term "federal taxable income" is substituted for the former term "federal net taxable income", for clarity.

Also in subsection (a) of this section, the former references to "any taxable year" and "at any time" are deleted as surplusage.

In subsection (b) of this section, the former requirement that, in the report, "the taxpayer shall accept the accuracy of such final determination" is deleted as surplusage, since, absent "an explanation for ... the contention", it may be assumed that no contention is asserted.

Defined terms: "Financial institution
franchise tax" § 1-101
"Income tax" § 1-101
"Maryland estate tax" § 1-101
"Person" § 1-101 "Tax collector" § 13-101

13-411. NOTICE OF ASSESSMENT.

A TAX COLLECTOR SHALL MAIL A NOTICE OF ASSESSMENT UNDER THIS TITLE TO THE PERSON OR GOVERNMENTAL UNIT AGAINST WHICH AN ASSESSMENT IS MADE.

REVISOR'S NOTE: This section is new language derived without substantive change from the introductory language of former Art. 81, § 477(a), except the reference to postpaid mail.

The defined term "governmental unit" is added to clarify that, with respect to the admissions and amusement tax and the sales and use tax, governmental units are treated as persons. See the revisor's note to § 13-101(b) of this title.