

The former phrase "under this subtitle" is deleted as no longer necessary. See the revisor's note to § 13-101(c) of this title.

Former Art. 81, §§ 259(a) and 407A(b)(2) and the first sentence of § 309(d), which specified the manner in which assessment notices are to be mailed, are deleted as unnecessary in light of the generally applicable provision in § 1-202 of this article. Accordingly, the former words "[n]otwithstanding any other provisions of law" is deleted as unnecessary.

Defined terms: "Governmental unit" § 13-101
"Person" § 1-101 "Tax collector" § 13-101

13-412. TAX ASSESSMENTS ARE PRIMA FACIE CORRECT.

AN ASSESSMENT OF TAX UNDER THIS ARTICLE IS PRIMA FACIE CORRECT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 478.

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

The former phrase "except as otherwise provided in § 333B of this article" is deleted as inaccurate since the referenced section -- now § 13-408 of this subtitle -- is not an exception.

Former Art. 81, § 409(b)(2), the third clause of the second sentence of § 344(a), the fourth clause of the first sentence of § 345(a), and the third clause of § 357(b) and the sixth sentence of former Art. 56, § 144, which made assessments for the admissions and amusement tax, the former retail sales tax, and the motor fuel tax prima facie correct, and, as it made former Art. 81, §§ 344, 345, and 357 applicable to the former use tax, § 399 are deleted as unnecessary in light of the generally applicable provisions of this section.

13-413. MOTOR FUEL OR SALES AND USE TAX ASSESSMENT AGAINST SELLER AND BUYER.

IF BOTH THE SELLER AND BUYER ARE LIABLE FOR PAYMENT OF THE MOTOR FUEL TAX OR THE SALES AND USE TAX:

(1) THE COMPTROLLER MAY MAKE AN ASSESSMENT AGAINST BOTH; AND

(2) THE ASSESSMENT UNDER ITEM (1) OF THIS SECTION AGAINST EITHER THE SELLER OR BUYER DOES NOT BAR AN ASSESSMENT