

AGAINST THE OTHER FOR THE SAME TAX OR ANY PART THAT HAS NOT BEEN PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 137(h) and former Art. 81, § 344(d) and, as it extended provisions under the former retail sales tax to the former use tax, § 399.

The former references to the assessment "not be[ing] an election of remedies" are deleted as surplusage.

Defined terms: "Comptroller" § 1-101
"Motor fuel tax" § 1-101 "Sales and use tax" § 1-101

13-414. ASSESSMENT OF INTEREST OR PENALTY.

INTEREST AND PENALTIES SHALL BE ASSESSED AND COLLECTED IN THE SAME MANNER AS A TAX.

REVISOR'S NOTE: This section is new language added to state expressly that interest and penalties are assessed and collected in the same manner as a tax.

SUBTITLE 5. APPEALS AND JUDICIAL PROCEDURES GENERALLY.

PART I. DEFINITIONS; GENERAL PROVISIONS.

13-501. DEFINITIONS.

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) TAX COURT.

"TAX COURT" MEANS THE MARYLAND TAX COURT.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the full title of the Tax Court and to conform to the definition of "Tax Court" in § 3-101 of this article.

As to the organization and operation of the Tax Court generally, see Title 3 of this article.

(C) TAX DETERMINING AGENCY.

(1) "TAX DETERMINING AGENCY" MEANS A GOVERNMENTAL UNIT OF THE STATE THAT IS AUTHORIZED TO MAKE THE FINAL DECISION