

In subsection (b) of this section, the words "similarly recognizes and enforces" are substituted for the former words "extends a like comity", for clarity.

In subsection (c)(1) of this section, the word "reciprocating" is substituted for the former words "such other", for clarity.

Defined term: "State" § 1-101

13-505. RESTRICTION ON JUDICIAL PROCEDURES FOR SALES AND USE TAX.

A COURT MAY NOT ISSUE AN INJUNCTION, WRIT OF MANDAMUS, OR OTHER PROCESS AGAINST THE STATE OR ANY OFFICER OR EMPLOYEE OF THE STATE TO ENJOIN OR PREVENT THE COLLECTION OF THE SALES AND USE TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of former Art. 81, § 350 and, as it extended provisions of the former retail sales tax to the former use tax, § 399.

The former words "legal or equitable" are deleted as redundant.

The second clause of former Art. 81, § 350, which prohibited an action that is not authorized under this subtitle, is deleted as surplusage.

Defined term: "Sales and use tax" § 1-101

13-506. RESERVED.

13-507. RESERVED.

PART III. APPEALS GENERALLY.

13-508. ADMISSIONS AND AMUSEMENT, PUBLIC SERVICE COMPANY FRANCHISE, SALES AND USE, OR TOBACCO TAX ASSESSMENT.

(A) APPLICATION OR CLAIM.

WITHIN 30 DAYS AFTER THE DATE ON WHICH A NOTICE OF ASSESSMENT OF THE ADMISSIONS AND AMUSEMENT TAX, PUBLIC SERVICE COMPANY FRANCHISE TAX, SALES AND USE TAX, OR TOBACCO TAX IS MAILED, A PERSON OR GOVERNMENTAL UNIT AGAINST WHICH THE ASSESSMENT IS MADE MAY SUBMIT TO THE TAX COLLECTOR:

(1) AN APPLICATION FOR REVISION OF THE ASSESSMENT; OR

(2) EXCEPT FOR THE PUBLIC SERVICE COMPANY FRANCHISE TAX, IF THE ASSESSMENT IS PAID, A CLAIM FOR REFUND.