

(B) FAILURE TO SUBMIT TIMELY APPLICATION OR CLAIM.

IF A PERSON OR GOVERNMENTAL UNIT FAILS TO SUBMIT AN APPLICATION FOR REVISION OR CLAIM FOR REFUND WITHIN THE TIME ALLOWED IN SUBSECTION (A) OF THIS SECTION, THE ASSESSMENT BECOMES FINAL.

(C) ACTION BY COMPTROLLER.

THE COMPTROLLER PROMPTLY SHALL:

(1) ACT ON A PERSON'S OR GOVERNMENTAL UNIT'S ADMISSIONS AND AMUSEMENT TAX, SALES AND USE TAX, OR TOBACCO TAX APPLICATION FOR REVISION OR CLAIM FOR REFUND UNDER SUBSECTION (A) OF THIS SECTION; AND

(2) MAIL THE PERSON OR GOVERNMENTAL UNIT A NOTICE OF THE ACTION.

(D) ACTION BY DEPARTMENT.

THE DEPARTMENT PROMPTLY:

(1) SHALL ACT ON A PERSON'S PUBLIC SERVICE COMPANY FRANCHISE TAX APPLICATION FOR REVISION UNDER SUBSECTION (A) OF THIS SECTION; OR

(2) (I) SHALL HOLD AN INFORMAL HEARING AFTER GIVING REASONABLE NOTICE TO THE PERSON; AND

(II) AFTER THE HEARING:

1. SHALL ACT ON THE APPLICATION FOR REVISION; AND

2. MAY ASSESS ANY ADDITIONAL TAX, PENALTY, AND INTEREST DUE; AND

(3) SHALL MAIL TO THE PERSON A NOTICE OF FINAL DETERMINATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 351(a)(2), (3), and the first sentence and the first clause of the second sentence of (1), § 407A(c)(1), (2), (3)(ii), and (4), the first through third sentences of § 259(b) and, as they extended former § 351 to the former use tax and the tobacco tax, §§ 399 and 462(a).

In subsections (a) through (c) of this section, the defined term "governmental uni[t]" is added to clarify that, with respect to the admissions and amusement tax and the sales and use tax, governmental units are