

treated as persons. See the revisor's note to § 13-101(b) of this title.

In subsection (a) of this section, the former reference to the date of "delivery ... (whichever is earlier)" is deleted as unnecessary to reflect that it is the practice of the Department, and of other tax collectors, to mail rather than to hand deliver notices of assessment.

Also in subsection (a) of this section, the former reference to mailing a notice "to the taxpayer's last known address", is deleted as unnecessary in light of § 1-202 of this article.

Also in subsection (a) of this section, the former word "abatement" is deleted as included in the word "revision".

In subsection (d)(1) and (2)(ii)1. of this section, the duty to "act" on an application is substituted for the former words "affirm, abate or modify such assessment" and "take such action ... as it shall deem proper", for brevity and clarity.

In subsection (d)(2)(ii)2. of this section, the power to "assess any additional tax, penalty, and interest due" is substituted for the former words "levying of an additional assessment for any additional taxes found to be due by the applicant up to the date of application", for clarity and brevity.

Former Art. 81, § 407A(c)(3)(i) and the second clause of the second sentence of § 351(a)(1), both of which prohibited the Comptroller from considering an untimely application for revision or claim for refund, are deleted as unnecessary in light of the limitations specified for filing the application or claim.

The fourth sentence of former Art. 81, § 259(b), which provided that, absent administrative appeal, no further appeal may be had, is deleted as unnecessary in light of § 13-514 of this title.

Defined terms: "Admissions and amusement tax" § 1-101
 "Comptroller" § 1-101 "Department" § 1-101
 "Governmental unit" § 13-101 "Person" § 1-101
 "Public service company franchise tax" § 1-101
 "Sales and use tax" § 1-101 "Tax collector" § 13-101
 "Tobacco tax" § 1-101

13-509. FORMAL HEARING FOR ADMISSIONS AND AMUSEMENT, SALES AND USE, OR TOBACCO TAX.

(A) REQUEST.