

A PERSON OR GOVERNMENTAL UNIT MAY REQUEST A FORMAL HEARING BEFORE THE COMPTROLLER WITHIN 30 DAYS AFTER THE COMPTROLLER MAILS TO THE PERSON OR GOVERNMENTAL UNIT A NOTICE OF:

(1) AN ACTION UNDER § 13-508 OF THIS SUBTITLE WITH RESPECT TO THE ADMISSIONS AND AMUSEMENT TAX, SALES AND USE TAX, OR TOBACCO TAX; OR

(2) A DISALLOWANCE OF REFUND OF SALES AND USE TAX OR TOBACCO TAX THAT IS NOT A FINAL DETERMINATION UNDER § 13-904 OF THIS TITLE.

(B) REQUIRED.

THE COMPTROLLER SHALL HOLD A FORMAL HEARING AFTER GIVING REASONABLE NOTICE TO THE PERSON OR GOVERNMENTAL UNIT.

(C) FINAL DETERMINATION.

AFTER THE FORMAL HEARING, THE COMPTROLLER:

(1) SHALL GRANT OR DENY THE APPLICATION FOR REVISION OR CLAIM FOR REFUND;

(2) FOR THE SALES AND USE TAX OR THE TOBACCO TAX, MAY ASSESS ANY ADDITIONAL TAX, PENALTY, AND INTEREST DUE; AND

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

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 351(a)(4), (b), and (c) and 407A(d) and, as they extended § 351 to the former use tax and the tobacco tax, §§ 399 and 462(a).

In subsections (a), (b), and (c)(3) of this section, the defined terms "person" and "governmental unit" are substituted for the former references to a "taxpayer", for clarity. See the revisor's note to § 13-101(b) of this title.

The first sentence of former Art. 81, § 349, which required a refund claim be "deemed" an application for revision, is deleted as surplusage in light of § 13-508 of this subtitle.

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101
"Governmental unit" § 13-101 "Person" § 1-101
"Sales and use tax" § 1-101 "Tobacco tax" § 1-101

13-510. APPEAL TO TAX COURT.