

provisions in this subtitle apply only to specific taxes although the provisions seem to be relevant to other taxes also. Thus, for example, § 13-505 of this subtitle precludes judicial process to bar collection of the sales and use tax only. Similarly, § 13-509(a)(1) of this subtitle provides for a formal hearing with respect to the admissions and amusement, sales and use, or tobacco tax, but § 13-509(a)(2) applies to the latter 2 taxes.

The General Assembly may wish to extend § 13-505 to apply to all of the taxes under this article and possibly to process to bar assessment, as well as collections. See, e.g., § 7321 of the Internal Revenue Code.

With respect to § 13-509(a)(2) of this subtitle, the General Assembly may wish to allow a formal hearing on a disallowance of refund of admissions and amusement tax, comparable to the hearing allowed for assessment of that tax.

SUBTITLE 6. INTEREST.

13-601. UNPAID TAX.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, IF A PERSON OR GOVERNMENTAL UNIT FAILS TO PAY A TAX IMPOSED UNDER THIS ARTICLE ON OR BEFORE THE DATE ON WHICH THE TAX IS DUE, THE TAX COLLECTOR SHALL ASSESS INTEREST ON THE UNPAID TAX FROM THE DUE DATE TO THE DATE ON WHICH THE TAX IS PAID.

(B) EXTENSION OF TIME TO FILE RETURN DISREGARDED.

EXCEPT AS PROVIDED IN SUBSECTIONS (C)(2) AND (D) OF THIS SECTION, THE DATE ON WHICH THE TAX IS DUE IS DETERMINED WITHOUT REGARD TO ANY EXTENSION OF TIME TO FILE A RETURN.

(C) INTEREST ON INHERITANCE TAX.

INTEREST ON UNPAID INHERITANCE TAX BEGINS:

(1) 30 DAYS AFTER THE DATE ON WHICH THE TAX IS DETERMINED;

(2) ON THE ORIGINAL DUE DATE, IF THERE IS NO FORMAL ADMINISTRATION OF THE ESTATE AND THE TAX IS NOT PAID WITHIN 30 DAYS AFTER THE DATE ON WHICH THE TAX BILL IS MAILED; OR

(3) 30 DAYS AFTER THE ORIGINAL DUE DATE, IF AN ALTERNATIVE PAYMENT SCHEDULE FOR INHERITANCE TAX IS ALLOWED.

(D) INTEREST ON MARYLAND ESTATE TAX.

INTEREST ON UNPAID MARYLAND ESTATE TAX BEGINS 15 MONTHS AFTER THE DATE OF THE DEATH OF A DECEDENT AND APPLIES TO TAX THAT IS NOT PAID BY THAT DATE, INCLUDING: