

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 204 and the first clause of the second sentence of former Art. 56, § 151A(d).

In subsection (a) of this section, the former introductory phrase "[f]or purposes of this article, Article 48A, § 61, Article 56, § 137, Article 62A, and § 9-119(d) of the State Government Article" is deleted as unnecessary in light of the incorporation of Arts. 62A and 81 and Art. 56, § 137 into this article and the cross-references to this section in Art. 48A, § 61 and SG § 9-119(d).

Former Article 81, § 348(b)(1), which specified the interest rate for refunds, is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
"Motor fuel tax" § 1-101

#### 13-605. INTEREST NOT CHARGED ON PENALTY.

INTEREST MAY NOT BE ASSESSED ON A PENALTY.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 81, § 318(a).

The term "penalty" is substituted for the former reference to "tax which is due as a penalty", for clarity. As to penalties, see Subtitle 7 of this title.

#### SUBTITLE 7. PENALTIES.

#### 13-701. WHEN RETURN NOT FILED OR TAX NOT PAID.

##### (A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, IF A PERSON OR GOVERNMENTAL UNIT FAILS TO PAY A TAX WHEN DUE UNDER THIS ARTICLE, THE TAX COLLECTOR SHALL ASSESS A PENALTY NOT EXCEEDING 10% OF THE UNPAID TAX.

##### (B) EXCEPTIONS.

(1) IF A PERSON FAILS TO FILE A RETURN AND PAY FINANCIAL INSTITUTION FRANCHISE TAX OR INCOME TAX WHEN REQUIRED UNDER THIS ARTICLE, THE TAX COLLECTOR SHALL ASSESS A PENALTY NOT EXCEEDING 25% OF THE UNPAID TAX.

(2) IF A PERSON FAILS TO FILE A RETURN AND PAY MOTOR CARRIER TAX OR MOTOR FUEL TAX WHEN REQUIRED UNDER THIS ARTICLE, THE COMPTROLLER SHALL ASSESS THE GREATER OF: