

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101

13-708. NONCOMPLIANCE WITH NOTICE AND DEMAND FOR ADMISSIONS AND AMUSEMENT, PUBLIC SERVICE COMPANY, OR SALES AND USE TAX.

(A) ADMISSIONS AND AMUSEMENT AND SALES AND USE TAXES.

IF, WITHIN THE PERIOD REQUIRED IN A NOTICE AND DEMAND FOR AN ADMISSIONS AND AMUSEMENT TAX RETURN OR SALES AND USE TAX RETURN, A PERSON OR GOVERNMENTAL UNIT FAILS TO FILE THE RETURN AND PAY THE TAX DUE, THE COMPTROLLER SHALL ASSESS A PENALTY OF 25% OF THE UNDERPAYMENT OF TAX.

(B) PUBLIC SERVICE COMPANY FRANCHISE TAX.

(1) IF, WITHIN THE PERIOD REQUIRED IN A NOTICE AND DEMAND FOR A PUBLIC SERVICE COMPANY FRANCHISE TAX RETURN, A PERSON FAILS TO FILE THE RETURN, THE DEPARTMENT MAY ASSESS A PENALTY NOT EXCEEDING 20% OF THE TAX LIABILITY ESTIMATED BY THE DEPARTMENT.

(2) FOR REASONABLE CAUSE, THE DEPARTMENT MAY WAIVE THE ASSESSMENT OF A PENALTY UNDER THIS SUBSECTION.

(C) ADDITIONAL PENALTY.

A PENALTY UNDER SUBSECTION (A) OR (B) OF THIS SECTION IS IN ADDITION TO THE PENALTY PROVIDED UNDER § 13-701 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 132(b)(2) and (c), 344(c), and 407(b) and, as it extended § 344 to the former use tax, § 399.

In subsection (a) of this section, the defined terms "person" and "governmental unit" are substituted for the former word "taxpayer", for clarity. See the revisor's note to § 13-101(b) of this title. Similarly, in subsection (b)(1) of this section, the defined term "person" is substituted for the former word "taxpayer".

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

13-709. NONCOMPLIANCE WITH NOTICE AND DEMAND FOR FINAL SALES AND USE TAX ASSESSMENT.

(A) IN GENERAL.