

IF, WITHIN 10 DAYS AFTER RECEIPT OF A NOTICE AND DEMAND FOR PAYMENT OF A SALES AND USE TAX ASSESSMENT THAT IS FINAL, A PERSON OR GOVERNMENTAL UNIT FAILS TO COMPLY WITH THE DEMAND, THE COMPTROLLER SHALL ASSESS A PENALTY OF 25% OF THE UNPAID ASSESSMENT.

(B) ADDITIONAL PENALTY.

THE PENALTY UNDER SUBSECTION (A) 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, § 345(c) and, as it extended § 345 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.

Also in subsection (a) of this section, the reference to a "notice and demand for payment of a sales and use tax assessment" is substituted for the former reference to a "notice from the Comptroller demanding payment of a final assessment", for clarity.

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

13-710. SEIZURE OF ILLEGALLY MANUFACTURED DISTILLED SPIRITS OR MASH.

IF THE COMPTROLLER OR ANY POLICE OFFICER SEIZES DISTILLED SPIRITS OR MASH IN CONNECTION WITH AN ARREST OF A PERSON FOR THE UNLAWFUL MANUFACTURE OF DISTILLED SPIRITS IN THE STATE IN VIOLATION OF ARTICLE 2B OF THE CODE, ON CONVICTION OF THE PERSON, THE COMPTROLLER SHALL ASSESS A PENALTY OF \$5 FOR EACH 100 PROOF GALLON ON:

(1) ALL DISTILLED SPIRITS SEIZED; OR

(2) THE POTENTIAL QUANTITY OF DISTILLED SPIRITS THAT MAY BE MANUFACTURED FROM THE QUANTITY OF MASH SEIZED.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 2B, § 132.

The second and third sentences of former Art. 2B, § 132, which related to the manner and effect of the assessment of the penalty, is deleted as unnecessary in light of Subtitles 4 and 8 of this title.