

In subsections (a) and (b) of this section, the references to "an action under § 13-816 of this subtitle" are substituted for the former references to "[a]ny such suit" and "any such action", for clarity.

In subsection (b) of this section, the defined term "tax collector" is substituted for the former reference "the authority charged with the collection of the tax, that is, the Comptroller of the treasury, collector of any county and/or city", for clarity.

Also in subsection (b) of this section, the former limitation on construction of this section as to the right of a "defendant to interpose any defense" that may have been raised by way of an appeal is deleted as surplusage.

Former Art. 81, §§ 209 and 211, as they related to local taxes, now appears as Art. 24, § 9-707.

Defined terms: "County" § 1-101  
"Tax collector" § 13-101

13-819. RESERVED.

13-820. RESERVED.

#### PART IV. JEOPARDY ASSESSMENTS.

13-821. ADMISSIONS AND AMUSEMENT, FINANCIAL INSTITUTION FRANCHISE, INCOME, OR SALES AND USE TAX.

##### (A) IN GENERAL.

NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, IF A TAX COLLECTOR FINDS THAT THE COLLECTION OF ADMISSIONS AND AMUSEMENT TAX, FINANCIAL INSTITUTION FRANCHISE TAX, INCOME TAX, OR SALES AND USE TAX WILL BE JEOPARDIZED BY THE DEPARTURE, FROM THE STATE, OF THE PERSON REQUIRED TO PAY THE TAX, THE REMOVAL OF PROPERTY FROM THE STATE, THE CONCEALMENT OF THE PERSON OR THE PROPERTY, OR ANY OTHER ACT, THE TAX COLLECTOR IMMEDIATELY MAY ASSESS THE TAX, INTEREST, AND PENALTY AS A JEOPARDY ASSESSMENT.

##### (B) NOTICE OF JEOPARDY ASSESSMENT.

THE TAX COLLECTOR SHALL MAIL TO THE PERSON REQUIRED TO PAY THE TAX A NOTICE OF JEOPARDY ASSESSMENT THAT STATES:

- (1) THE FINDINGS ABOUT THE JEOPARDY OF TAX COLLECTION;
- (2) THE AMOUNT OF THE ASSESSMENT; AND
- (3) A DEMAND THAT THE PERSON IMMEDIATELY: