

(I) PAY THE ASSESSMENT; OR

(II) SUBMIT EVIDENCE THAT COLLECTION OF THE TAX IS NOT IN JEOPARDY.

(C) DETERMINATION OF RESPONSIBILITY FINAL.

THE FINDINGS OF THE TAX COLLECTOR ABOUT THE JEOPARDY OF TAX COLLECTION ARE FINAL AND CONCLUSIVE.

(D) ACTION TO COLLECT.

IF, WITHIN THE 10 DAYS AFTER A NOTICE OF JEOPARDY ASSESSMENT IS MAILED, A PERSON FAILS TO COMPLY WITH THE NOTICE, THE TAX COLLECTOR MAY TAKE ANY ACTION TO COLLECT THE UNPAID TAX AS AUTHORIZED UNDER THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 309(e), 346, and 408(a)(1), (2), and the first sentence of (3).

In subsections (a) through (d) of this section, the defined term "tax collector" is substituted for the former references to the "Comptroller" and "his authorized agent", for clarity.

Subsection (a) of this section is revised to allow jeopardy assessment of income tax based on removal or concealment or other acts, rather than merely departure from the State.

In subsection (a) of this section, the reference to the "financial institution franchise tax" is added to state expressly that which only was implied by former Art. 81, §§ 128(h)(1) and 128A(f)(1), which made a financial institution failing to pay tax "subject to the procedures ... in the subtitle 'Income Tax'" and, thus, subject to, inter alia, § 309.

Also in subsection (a) of this section, the former references to an act "tending to prejudice or to render wholly or partly ineffectual proceedings to collect such ta[x], unless such proceedings be brought without delay" are deleted as surplusage.

Also in subsection (a) of this section, the former reference to a "deficiency for any year, current or past" is deleted as surplusage.

Subsections (b), (c), and (d) of this section are revised to apply to the income tax, as well as the admissions and amusement tax and the sales and use tax, to clarify that notice is required for any jeopardy assessment, that the findings about the