

jeopardy of any tax is final and conclusive, and that the tax collector may collect any jeopardy assessment, respectively.

In the introductory language of subsection (b) of this section, the specific requirement that the tax collector "mail" the notice and demand is substituted for the former requirements that notice and demand "shall be made" and that the tax collector "shall cause" the notice "to be given"; for clarity. As to notice requirements, see § 1-202 of this article.

In subsection (b)(2) and (3) of this section, the word "assessment" is substituted for the former references to the "tax, interest and penalty", for clarity and brevity.

In subsection (b)(3)(i) of this section, the former reference to a demand "for an immediate return" is deleted as surplusage.

In subsection (b)(3)(ii) of this section, the reference to evidence that "collection of the tax is not in jeopardy" is substituted for the former references to evidence that "he is not in default in making any return or paying any ta[x] prescribed by this subtitle, or that he will duly return and pay the ta[x] to which the findings of the Comptroller's findings relate", for brevity.

Also in subsection (b)(3)(ii) of this section, the former references to the time for compliance and its effect on the tax payment due date are deleted as unnecessary in light of subsection (d) of this section.

In subsection (c) of this section, the reference to findings about the "jeopardy of tax collection" is substituted for the former references to those about the "responsibility of the person", firm or corporation "liable for taxes", for clarity.

In subsection (d) of this section, the reference to a failure "to comply with the notice" of jeopardy assessment is substituted for the former conditions "[i]f the amount of tax, interest and penalty specified in the notice of jeopardy assessment, as provided in this section, is not paid" and "[i]f the person ... does not file with the Comptroller satisfactory evidence of compliance as provided in paragraph (2) of this section", for clarity and brevity.

Also in subsection (d) of this section, the reference to any action "as authorized under this title" is