

substituted for the former references to "such action as he deems advisable" and to obtaining a lien, for clarity and brevity.

Also in subsection (d) of this section, the former words "firm or corporation" are deleted as included in the defined term "person".

The second through sixth sentences of former Art. 81, § 408(a)(3), which provided for liens with respect to jeopardy assessments for admissions and amusement tax, are deleted as surplusage in light of the lien provisions set out in Part II of this subtitle.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that only 4 taxes may be collected by jeopardy assessments. The General Assembly may wish to expand this section to apply to other taxes.

Defined terms: "Admissions and amusement tax" § 1-101
 "Financial institution franchise tax" § 1-101
 "Income tax" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Sales and use tax" § 1-101
 "Tax collector" § 13-101

13-822. RESERVED.

13-823. RESERVED.

PART V. SECURITY FOR TAXES.

13-824. AUTHORIZED.

TO PROTECT TAX REVENUE, A TAX COLLECTOR MAY, TO THE EXTENT ALLOWED OR REQUIRED UNDER § 13-825 OF THIS SUBTITLE:

(1) SET AN AMOUNT TO SECURE PAYMENT OF THE TAX, INTEREST, AND PENALTY THAT IS DUE OR MAY BECOME DUE; AND

(2) REQUIRE ACCEPTABLE SECURITY TO BE POSTED.

REVISOR'S NOTE: This section is new language added to state expressly that a tax collector may require a security for taxes and the purpose of the security.

Defined term: "Tax collector" § 13-101

13-825. AMOUNT.

(A) ADMISSIONS AND AMUSEMENT TAX.

THE COMPTROLLER MAY REQUIRE A PERSON WHOSE GROSS RECEIPTS ARE SUBJECT TO ADMISSIONS AND AMUSEMENT TAX AND WHOSE BUSINESS IS NOT A PERMANENT OPERATION IN THE STATE TO POST SECURITY FOR THE TAX IN THE AMOUNT THAT THE COMPTROLLER DETERMINES.