

relate to acceptable security for tax and, in part, is derived without substantive change from the second sentences of former Art. 2B, § 142(a) and (c), from the third and fourth sentences of former Art. 56, § 141(a), and from former Art. 81, § 312(p)(3) and the second sentence of (1), § 408(b)(3)(i), (ii), and (iii), the second sentence and the second clause of the first sentence of § 419, the second clause of the first sentence and the first clause of the fifth sentence of § 436, and the references to acceptable security in the sixth and seventh sentences of § 313A(c), in the first sentences of §§ 340 and 391, and in the first clauses of §§ 341 and 392.

In item (1) of this section, the former references to security being conditioned on payment of the tax are deleted as surplusage.

In items (2) and (3) of this section, the defined term "tax collector" is substituted for the word "Comptroller", for clarity.

Also in items (2) and (3) of this section, the former references to keeping securities and cash in the "custody of the Comptroller" are deleted as unnecessary in light of the requirement that securities be deposited with the Comptroller.

The first sentence of former Art. 56, § 141(a), which required every bond for motor fuel tax to be filed with the Comptroller, is deleted as unnecessary in light of this section, since a similar requirement is not stated expressly for any other bond.

Former Art. 2B, § 142(d) and (f) and former Art. 56, § 141(b) and, except for the reference to license cancellation, (c), which related to substitute security and additional security, are deleted as unnecessary in light of § 13-831(b) and (d) of this subtitle.

Former Art. 81, § 312(p)(2), which provided that "the aggregate liability of the surety may not exceed the penal sum of this bond", is deleted as surplusage.

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101 "Tax collector" § 13-101

13-827. NOTICE.

WHEN A TAX COLLECTOR REQUIRES A PERSON TO POST SECURITY UNDER § 13-825 OF THIS SUBTITLE, THE TAX COLLECTOR SHALL MAIL THE PERSON A NOTICE OF THE REQUIREMENT AND THE AMOUNT REQUIRED TO BE POSTED.