(1) ON OR BEFORE THE 10TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE PERSON HAS GROSS RECEIPTS SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX; AND

(2) FOR OTHER PERIODS AND ON OTHER DATES THAT THE COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH THE PERSON HAS NO GROSS RECEIPTS SUBJECT TO THE TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 405(a).

In the introductory language of this section, the duty to "complete" the return is added as a general reference to § 2-104 of this article, which requires the Comptroller to design appropriate forms. See the revisor's note to that section.

Also in the introductory language of this section, the former words "firm or corporation" are deleted as included in the defined term "person".

In items (1) and (2) of this section, respectively, the references to "the month that follows the month in which the person has gross receipts subject to the ... tax" and to "periods in which the person has no gross receipts ..." are substituted for the former requirement that a "person ... subject to the taxes" file a return "each month" and the former power of the Comptroller "who may ... require such returns to be made for other periods". Pursuant to the former power, the Comptroller has allowed, e.g., quarterly returns from new businesses or other persons with sporadic tax liability, for whom monthly returns would be burdensome and unnecessary. However, the Comptroller has also construed the former requirement and power to mandate that a person who files monthly returns continue to do so even in months in which the person has no tax liability. Under this revision, the construction would continue only if the Comptroller adopts appropriate regulations since the construction is predicated on the power that the Comptroller may exercise "by regulation".

In item (1) of this section, the reference to "gross receipts" being subject to tax is added for consistency with § 4-103 of this title.

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101 "Person" §§ 1-101 and 4-101

4-202. RECORDS.

(A) IN GENERAL.