

(a) A person or governmental unit may request a formal hearing before the Comptroller within 30 days after the Comptroller mails to the person or governmental unit a notice of:

(1) an action under § 13-508 of this subtitle with respect to the admissions and amusement tax, MOTOR CARRIER TAX, MOTOR FUEL TAX, sales and use tax, or tobacco tax; or

(2) a disallowance of refund of sales and use tax or tobacco tax that is not a final determination under § 13-904 of this title.

(b) The Comptroller shall hold a formal hearing after giving reasonable notice to the person or governmental unit.

(c) After the formal hearing, the Comptroller:

(1) shall grant or deny the application for revision or claim for refund;

(2) for the sales and use tax or the tobacco tax, may assess any additional tax, penalty, and interest due; and

(3) shall mail to the person or governmental unit a notice of the final determination.

13-510-

~~(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:~~

~~(1) a final assessment of tax, interest, or penalty under this article;~~

~~(2) a final determination on an application for revision or claim for refund under § 13-509 of this subtitle;~~

~~(3) an inheritance tax determination by a register or by an orphans' court other than a circuit court sitting as an orphans' court;~~

~~(4) a denial of an alternative payment schedule for inheritance tax or Maryland estate tax;~~

~~(5) a final determination on a claim for return of seized property under § 13-839 OR § 13-840 of this title; or~~

~~(6) a disallowance of a claim for refund under § 13-904 of this title.~~