

(A) [If] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, IF a tax collector examines or audits a return and determines that the tax due exceeds the amount shown on the return, the tax collector shall assess the deficiency.

(B) A TAX COLLECTOR SHALL ALLOW A CREDIT AGAINST ANY SALES AND USE TAX DEFICIENCY THAT WOULD OTHERWISE BE ASSESSED FOR ANY AMOUNT OF SALES AND USE TAX THAT THE TAX COLLECTOR DETERMINES THE PERSON REQUIRED-TO-PAY-THE-TAX WHO FILED THE RETURN OVERPAID ON OR BEFORE THE DATE ON-WHICH THE DEFICIENCY WAS DUE.

13-402.

(A) If a notice and demand for a return is made under § 13-303 of this title and the person or governmental unit fails to file the return, the tax collector shall:

(1) except as otherwise provided in this section:

(i) compute the tax by using the best information in the possession of the tax collector; and

(ii) assess the tax due;

(2) for financial institution franchise tax:

(i) estimate net earnings by using the best information in the possession of the tax collector; and

(ii) assess a tax not exceeding twice the tax due on the estimated net earnings;

(3) for income tax:

(i) estimate income by using the best information in the possession of the tax collector; and

(ii) assess a tax not exceeding twice the tax due on the estimated income;

(4) for motor carrier tax:

(i) compute the tax by using a miles per gallon factor based on the use, in the State, of 40 gallons of motor fuel for each commercial motor vehicle in the person's fleet on each day during the period for which the return is not filed; and

(ii) assess the tax due; and

(5) for public service company franchise tax:

(i) estimate gross receipts from the best information in the possession of the tax collector; and