

(iii) [the State Athletic Commission, with respect to the boxing and wrestling tax; and

(iv)] the registers of wills, with respect to the inheritance tax.

13-403.

(A) If a person or governmental unit fails to keep the records required under § 4-202 of this article, the Comptroller may:

(1) compute the admissions and amusement tax by using a factor that the Comptroller develops [by:] PURSUANT TO SUBSECTION (C) OF THIS SECTION; AND

(2) ASSESS THE TAX DUE.

(B) IF A PERSON OR GOVERNMENTAL UNIT FAILS TO KEEP THE RECORDS REQUIRED UNDER § 6-202 OF THIS ARTICLE, THE COMPTROLLER MAY:

(1) COMPUTE THE BOXING AND WRESTLING TAX BY USING A FACTOR THAT THE COMPTROLLER DEVELOPS PURSUANT TO SUBSECTION (C) OF THIS SECTION; AND

(2) ASSESS THE TAX.

(C) THE FACTOR UTILIZED BY THE COMPTROLLER PURSUANT TO THIS SECTION SHALL BE DEVELOPED BY:

[(i)] (1) a survey of the business of the person or governmental unit, including any available records;

[(ii)](2) a survey of other persons or governmental units engaged in the same or similar business; or

[(iii)](3) other means [; and

(2) assess the tax due].

[13-404.

If a person fails to file a boxing and wrestling tax return as required in § 6-201 of this article, the State Athletic Commission shall:

(1) compute the boxing and wrestling tax by using the best information in the possession of the Commission; and

(2) assess the tax due.]

13-825.

(a) 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.

(b) The Comptroller shall require: