

(II) ANY OTHER ADDRESS OF THE PERSON THAT APPEARS ON THE RECORDS OF THE COMMISSIONER, IF THERE IS NO MAILING ADDRESS ON FILE WITH THE COMMISSIONER.

(3) IF THE PERSON DOES NOT FILE THE REPORT WITHIN 15 DAYS AFTER THE NOTICE OF ASSESSMENT IS MAILED:

(I) THE ASSESSMENT IS FINAL; AND

(II) THE AMOUNT OF TAX DUE ON THE ASSESSMENT, INCLUDING PENALTIES AND INTEREST, SHALL BE COLLECTED AS OTHER TAXES ARE COLLECTED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 48A, § 638.

In subsections (b)(1)(ii) and (c)(1) and (3) of this section, the references to a "person" are substituted for the former references to an "insurance company" to conform to § 6-101 of this title and for consistency throughout this title. Similarly, in subsection (c)(2) of this section, the references to the "person" are substituted for the former references to the "company" for consistency.

Defined terms: "Commissioner" § 1-101

"Person" § 1-101

6-110. APPEAL TO TAX COURT.

(A) IN GENERAL.

A PERSON MAY APPEAL TO THE MARYLAND TAX COURT IN ACCORDANCE WITH § 13-510 OF THE TAX - GENERAL ARTICLE IF THE PERSON IS DISSATISFIED WITH:

(1) AN ASSESSMENT UNDER § 6-109 OF THIS TITLE; OR

(2) A DISALLOWANCE BY THE COMMISSIONER OF ALL OR PART OF A CLAIM FOR REFUND.

(B) TIME FOR TAKING APPEAL.

AN APPEAL UNDER THIS SECTION MUST BE TAKEN WITHIN 60 DAYS AFTER THE EARLIER OF DELIVERY OR MAILING OF A NOTICE OF:

(1) AN ASSESSMENT UNDER § 6-109 OF THIS TITLE; OR

(2) DISALLOWANCE OF A CLAIM FOR REFUND UNDER § 13-904 OF THE TAX - GENERAL ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 48A, § 641.

In subsection (a) of this section, the reference to a "person" is substituted for the former reference to an "insurance company" for consistency throughout this title.