

10-820.

(a) (1) An individual or partnership required under Part II of this [title] SUBTITLE to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

(i) on or before April 15th of the next taxable year; or

(ii) if the income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 10-820(a)(1) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

11-711.

(a) Except as otherwise provided in [Title 10, Subtitle 4] § 10-226 of the State Government Article, before the Comptroller takes an action under § 11-710 of this subtitle, the Comptroller shall give the person against whom the action is contemplated an opportunity for a hearing before the Comptroller.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 11-711(a) of the Tax - General Article.

Occurred: As a result of Ch. 59, Acts of 1993.

13-532.

(a) (1) A final order of the Tax Court is subject to judicial review as provided for contested cases in [ §§ 10-215 and 10-216 ] §§ 10-222 AND 10-223 of the State Government Article.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 13-532(a)(1) of the Tax - General Article.

Occurred: As a result of Ch. 59, Acts of 1993.

13-602.

(a) Except as provided in subsections (b) and (c) of this section, a tax collector shall assess interest on unpaid tax from the due date to the date on which the tax is paid if a person who is required to estimate and pay financial institution franchise tax, public service company franchise tax, or income tax under § 8-210(b), § 8-405(b), or § 10-902 of this article: