

2. ~~the public service company franchise tax[; and~~
 (iii) ~~the registers of wills, with respect to the inheritance tax].~~

~~13-302.~~

~~(b) If a person fails to comply with a subpoena or fails to testify on any matter on which the person lawfully may be interrogated, on petition of a tax collector, a circuit court [or, if the subpoena is issued under authority of an orphans' court, the orphans' court] may pass an order directing compliance with the subpoena or compelling testimony.~~

~~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 § 13-508 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) (3) a denial of an alternative payment schedule for [inheritance tax or] Maryland estate tax;~~
- ~~[(5)] (4) a final determination on a claim for return of seized property under § 13-839 or § 13-840 of this title; or~~

~~[(6)] (5) a disallowance of a claim for refund under § 13-004 of this title.~~
~~13-601.~~

~~(a) Except as otherwise provided in this section, if a person or governmental unit fails to pay a tax imposed under this article on or before the date on which the tax is due, the tax collector shall assess interest on the unpaid tax from the due date to the date on which the tax is paid.~~

~~(b) Except as provided in [subsections (c)(2) and (d)] SUBSECTION (C) of this section, the date on which the tax is due is determined without regard to any extension of time to file a return.~~

~~[(c) Interest on unpaid inheritance tax begins:~~

- ~~(1) 30 days after the date on which the tax is determined;~~
- ~~(2) on the original due date, if there is no formal administration of the estate and the tax is not paid within 30 days after the date on which the tax bill is mailed; or~~