

Occurred: As a result of Ch. 743, Acts of 1998.

13-508.

(d) The Department promptly:

(1) (I) shall act on a person's public service company franchise tax or financial institution franchise tax application for revision under subsection (a) of this section; or

[(2) (i)] (II) 1. shall hold an informal hearing after giving reasonable notice to the person; and

[(ii)] 2. after the hearing:

[1.] A. shall act on the application for revision; and

[2.] B. may assess any additional tax, penalty, and interest due; and

[3.] (2) shall mail to the person a notice of final determination.

DRAFTER'S NOTE:

Error: Tabulation and stylistic errors in § 13-508(d) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988 and Ch. 210, Acts of 2002. Erroneous attempted correction by the publisher of the Annotated Code in the 2002 Supplement of the Tax - General Article is corrected by this Act.

Article - Tax - Property

8-415.

The owner of REAL property may submit a petition for review[:

(1) for real property,] as provided by § 14-503(a) of this [article; and

(2) for personal property, as provided by §§ 14-503(b) and 14-505 of this] article.

DRAFTER'S NOTE:

Error: Obsolete references in § 8-415 of the Tax - Property Article.

Occurred: As the result of the merger of Chs. 120 and 529, Acts of 2002. Correction by the publisher of the Annotated Code in the 2002 Supplement of the Tax - Property Article is ratified by this Act.

9-210.

(a) (2) (i) "Dwelling" means real property that:

2. is occupied by not more than [2] TWO families.