

~~(iii) against whom an action to recover tax or a penalty is pending or will be initiated under this title; AND~~

~~(5) ANY LICENSE ISSUING AUTHORITY OF THE STATE REQUIRED BY STATE LAW TO VERIFY THROUGH THE COMPTROLLER THAT AN APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.~~

~~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:~~

~~(1) fails to pay an installment when due; or~~

~~(2) estimates a tax that is:~~

~~(i) less than 90% of the tax required to be shown on the return for the current taxable year; and~~

~~(ii) less than 110% OF the tax paid for the prior taxable year, reduced by the credit allowed under § 10-703 of this article.~~

~~13-702.~~

~~(a) Except as provided in subsections (b) and (c) of this section, a tax collector shall assess a penalty not exceeding 25% of the amount underestimated, 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:~~

~~(1) fails to pay an installment when due; or~~

~~(2) estimates a tax that is:~~

~~(i) less than 90% of the tax required to be shown on the return for the current taxable year; and~~

~~(ii) less than 110% OF the tax paid for the prior taxable year, reduced by the credit allowed under § 10-703 of this article.~~

~~13-803.~~

~~(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(2) "NONRESIDENT CONTRACTOR" MEANS A CONTRACTOR THAT DOES NOT MAINTAIN A REGULAR PLACE OF BUSINESS IN THIS STATE.~~