

~~[(d)] (C) If the Administration finds that the records of a dealer are inadequate or incorrect and that the amount of excise tax collected for the Administration on these sales cannot be determined accurately from the records:~~

~~(1) The Administration shall determine the taxable sales of the dealer for the period involved and compute the tax from the best information available; and~~

~~(2) The determination and computation of the Administration are prima facie correct.~~

~~[(e)] (D) (1) If, under subsection [(d)] (C) of this section, the Administration determines the sales of vehicles and computes the tax due, it shall:~~

~~(i) Levy an assessment against the dealer for the deficiency, interest, and penalties in the manner authorized in §§ 13-401, 13-601, and 13-701 of the Tax General Article; and~~

~~(ii) Notify the dealer of the tax due and of the amount of the deficiency assessment.~~

~~(2) If the dealer fails to pay the tax and assessment within 10 days after receiving the notice from the Administration, the Administration may levy, in addition to the tax and assessment, a penalty equal to 25 percent of the tax due.~~

~~[(f)] (E) If a dealer fails to keep any records of sales of vehicles, the Administration may compute the tax due as provided in § 13-407 of the Tax General Article.~~

~~[(g)] (F) All amounts received from any dealer under this section shall be credited:~~

~~(1) First, to any penalty and interest accrued under this section; and~~

~~(2) Then, to the tax due.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

Article - Health - General

15-102.7.

THE PREMIUM TAX IMPOSED UNDER TITLE 6, SUBTITLE 8 SUBTITLE 1 OF THE INSURANCE ARTICLE APPLIES TO MANAGED CARE ORGANIZATIONS IN THE SAME MANNER AS IT APPLIES TO HEALTH MAINTENANCE ORGANIZATIONS.

19-727.

[(a) Except as provided in subsection (b) of this section, a] A health maintenance organization is not exempted from any State, county, or local taxes solely because of this subtitle.