

(b) If a person or governmental unit fails to submit an application for revision or claim for refund within the time allowed in subsection (a) of this section, the assessment becomes final.

(c) The Comptroller promptly [shall]:

(1) (I) [act] SHALL HOLD AN INFORMAL HEARING on a person's or governmental unit's admissions and amusement tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax application for revision or claim for refund under subsection (a) of this section; and

(II) AFTER THE HEARING:

1. SHALL ACT ON THE APPLICATION FOR REVISION;
AND
2. MAY ASSESS ANY ADDITIONAL TAX, PENALTY,
AND INTEREST DUE; AND

(2) SHALL mail TO the person or governmental unit a notice of [the action] FINAL DETERMINATION.

(d) The Department promptly:

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

(2) (i) shall hold an informal hearing after giving reasonable notice to the person; and

(ii) after the hearing:

1. shall act on the application for revision; and
2. may assess any additional tax, penalty, and interest due; and
(3) shall mail to the person a notice of final determination.

[13-509.

(a) A person or governmental unit may request a formal hearing before the Comptroller within 30 days after the Comptroller mails to the person or governmental unit a notice of:

(1) an action under § 13-508 of this subtitle with respect to the admissions and amusement tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax; or

(2) a disallowance of refund of sales and use tax or tobacco tax that is not a final determination under § 13-904 of this title.

(b) The Comptroller shall hold a formal hearing after giving reasonable notice to the person or governmental unit.

(c) After the formal hearing, the Comptroller: