

~~13-402.~~

~~(a) If a notice and demand for a return is made under § 13-303 of this title and the person or governmental unit fails to file the return, the tax collector shall:~~

~~(5) for LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX OR public service company franchise tax:~~

~~(i) estimate gross receipts from the best information in the possession of the tax collector; and~~

~~(ii) assess the tax due on the estimated gross receipts.~~

~~13-508.~~

~~(a) Within 30 days after the date on which a notice of assessment of the admissions and amusement tax, LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX, motor carrier tax, motor fuel tax, public service company franchise tax, sales and use tax, or tobacco tax is mailed, a person or governmental unit against which the assessment is made may submit to the tax collector:~~

~~(1) an application for revision of the assessment; or~~

~~(2) except for the LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX AND THE public service company franchise tax, if the assessment is paid, a claim for refund.~~

~~(d) The Department promptly:~~

~~(1) shall act on a person's LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX OR 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.~~

~~13-602.~~

~~(e) The Department shall assess interest on the difference between 45% of the tax due for a year and the estimated tax paid from the date on which the estimated tax is due to the date the estimated tax is paid, if a person who is required to estimate and pay LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX OR public service company franchise tax under § 8-404(b) OR §8-504(B) of this article:~~

~~(1) fails to pay the estimated tax when due; or~~