
By: **Chairman, Ways and Means Committee (Departmental - Comptroller)**

Introduced and read first time: January 16, 2002

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: February 12, 2002

CHAPTER 210

1 AN ACT concerning

2 **Boxing and Wrestling Tax Assessment - Appeals**

3 FOR the purpose of establishing a certain appeal process for persons who are subject
4 to the boxing and wrestling tax and receive a notice of assessment from the
5 Comptroller; authorizing the Comptroller or the Comptroller's designee to issue
6 an order decreasing or abating the boxing and wrestling tax under certain
7 conditions; and generally relating to assessments of the boxing and wrestling
8 tax.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 13-508 and 13-509(a)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2001 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article - Tax - General**

17 13-508.

18 (a) Within 30 days after the date on which a notice of assessment of the
19 admissions and amusement tax, BOXING AND WRESTLING TAX, income tax, motor
20 carrier tax, motor fuel tax, public service company franchise tax, financial institution
21 franchise tax, sales and use tax, or tobacco tax is mailed, a person or governmental
22 unit against which the assessment is made may submit to the tax collector:

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

2 (2) except for the public service company franchise tax, if the assessment
3 is paid, a claim for refund.

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

7 (c) The Comptroller or an employee of the Comptroller's office expressly
8 designated by the Comptroller promptly:

9 (1) (i) shall hold an informal hearing on a person's or governmental
10 unit's admissions and amusement tax, BOXING AND WRESTLING TAX, income tax,
11 motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax application for
12 revision or claim for refund under subsection (a) of this section; and

13 (ii) after the hearing:

14 1. shall act on the application for revision; and

15 2. may assess any additional tax, penalty, and interest due;
16 and

17 (2) shall mail to the person or governmental unit a notice of final
18 determination.

19 (d) The Department promptly:

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

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

25 (ii) after the hearing:

26 1. shall act on the application for revision; and

27 2. may assess any additional tax, penalty, and interest due;
28 and

29 3. shall mail to the person a notice of final determination.

30 13-509.

31 (a) Notwithstanding a person's failure to file a timely application for revision
32 or claim for refund of an assessment of the admissions and amusement tax, BOXING
33 AND WRESTLING TAX, income tax, motor carrier tax, motor fuel tax, sales and use tax,
34 or tobacco tax under § 13-508(a) of this subtitle, the Comptroller or the Comptroller's

1 designee may issue an order decreasing or abating an assessment to correct an
2 erroneous assessment.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 July 1, 2002.