

Article - Tax - General

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§13–509.

(a) Notwithstanding a person's failure to file a timely application for revision or claim for refund of an assessment of the admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, income tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax under § 13–508(a) of this subtitle, the Comptroller or the Comptroller's designee may issue an order decreasing or abating an assessment to correct an erroneous assessment.

(b) If action is taken under subsection (a) of this section, the order shall state clearly the reasons for decreasing or abating the assessment.

(c) Any order issued by the Comptroller under subsection (a) of this section shall be final and not subject to appeal.

(d) The Comptroller's refusal to enter an order under subsection (a) of this section shall be final and not subject to appeal.

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