

Article - Tax - General

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§13-709.

(a) If, within 10 days after receipt of a notice and demand for payment of a sales and use tax assessment that is final, a person or governmental unit fails to comply with the demand, the Comptroller shall assess a penalty of 25% of the unpaid assessment.

(b) The penalty under subsection (a) of this section is in addition to the penalty provided under § 13-701 of this subtitle.

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