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§13–813.

(a) If the Administration finds that any dealer or other person liable for the excise tax imposed by this part intends to depart from this State, remove his property from this State, conceal himself or his property in this State, or do anything else tending to prejudice or render wholly or partly ineffectual proceedings to collect the tax, the Administration may notify the person of its findings and demand an immediate return and immediate payment of the tax and any interest and penalty.

(b) If the amount of tax, interest, and penalty specified in the notice of jeopardy assessment is not paid within 10 days of the service of the notice, the Administration may bring any action that it considers advisable for the prompt collection of the tax.

(c) If, within 10 days of the service of the notice, the person liable for the tax files with the Administration satisfactory evidence that he is not in default in paying the tax or that he will duly return and pay the tax, then the tax is not payable before the time otherwise required by this part. However, in each case, the findings of the Administration as to the responsibility of the person liable for the tax are final and conclusive.

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