

Department of Legislative Services
Maryland General Assembly
2002 Session

FISCAL NOTE

House Bill 152

(Chairman, Ways and Means Committee)
(Departmental - Comptroller)

Ways and Means

Budget and Taxation

Boxing and Wrestling Tax Assessment - Appeals

This departmental bill provides that persons subject to the boxing and wrestling tax, who receive a notice of assessment from the Comptroller may use the appeals process that is applicable to persons subject to other taxes administered by the Comptroller (admissions and amusement tax, income tax, motor carrier tax, motor fuel tax, public service company franchise tax, financial institutions franchise tax, sales and use tax, and tobacco tax).

The bill takes effect July 1, 2002.

Fiscal Summary

State Effect: None. The bill would not materially affect the operations of the Comptroller.

Local Effect: None.

Small Business Effect: The Comptroller has determined that this bill has minimal or no impact on small business (attached). Legislative Services agrees with this assessment.

Analysis

Current Law: All taxes administered by the Comptroller, except the boxing and wrestling tax, are subject to an appeals process.

Within 30 days after the date on which a notice of assessment of a tax is mailed, a person or governmental unit against which the assessment is made may submit to the tax collector: an application for revision of the assessment; or if the assessment is paid, a claim for refund, except for the public service company franchise tax. If a person or governmental unit fails to submit an application for revision or claim for refund within the time allowed, the assessment becomes final.

The Comptroller (or designee) is required to promptly hold an informal hearing on a person's or governmental unit's tax application for revision or claim for refund. After the hearing the Comptroller must act on the application for revision and may assess any additional tax, penalty, and interest due. A notice of final determination must then be mailed to the person or governmental unit.

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, income tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax, the Comptroller (or designee) may issue an order decreasing or abating an assessment to correct an erroneous assessment.

Persons subject to the boxing and wrestling tax must pursue appeals in Tax Court.

Background: This legislation is intended to extend the appeals process that applies to persons subject to other taxes to those persons subject to the boxing and wrestling tax.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Comptroller of the Treasury (Bureau of Revenue Estimates), Department of Legislative Services

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