

(2) UPON GROSS RECEIPTS DERIVED FROM THE AMOUNTS CHARGED FOR BOWLING ALLEYS OR LANES;

(3) UPON GROSS RECEIPTS DERIVED FROM AMOUNTS CHARGED FOR ADMISSION TO LIVE BOXING OR WRESTLING MATCHES.

407.

ANY PERSON, FIRM OR CORPORATION SUBJECT TO THE TAXES IMPOSED BY THIS SUBTITLE FAILING TO MAKE A RETURN OR TO PAY THE TAXES WITHIN THE TIME PRESCRIBED BY LAW OR BY REGULATION SHALL BE LIABLE FOR A PENALTY OF TEN PER CENTUM (10%) OF THE AMOUNT OF THE TAXES DUE. ALL TAXES DUE AND UNPAID ON THE DATE OF PAYMENT SHALL BEAR INTEREST AT THE RATE OF ONE-HALF OF ONE PER CENTUM ( $\frac{1}{2}\%$ ) PER MONTH, OR FRACTION THEREOF, UNTIL THE DATE OF PAYMENT. FOR GOOD CAUSE SHOWN, THE COMPTROLLER MAY WAIVE THE IMPOSITION OF THE PENALTY AND INTEREST PROVIDED FOR IN THIS SECTION. UNLESS WAIVED BY THE COMPTROLLER THE AMOUNT OF THE PENALTY AND INTEREST SHALL BE COLLECTED AND DISTRIBUTED AS PART OF THE TAXES THEMSELVES.

408.

(A) IF THE COMPTROLLER FINDS THAT ANY PERSON, FIRM OR CORPORATION, SUBJECT TO THE TAXES IMPOSED BY THIS SUBTITLE, INTENDS TO DEPART FROM THE STATE OR TO REMOVE HIS PROPERTY THEREFROM OR TO CONCEAL HIMSELF OR HIS PROPERTY THEREIN, OR TO DO ANY OTHER ACT TENDING TO PREJUDICE OR TO RENDER WHOLLY OR PARTLY INEFFECTUAL PROCEEDINGS TO COLLECT SUCH TAXES, UNLESS SUCH PROCEEDING BE BROUGHT WITHOUT DELAY, THE COMPTROLLER SHALL CAUSE NOTICE OF SUCH FINDINGS TO BE GIVEN TO SUCH PERSON, FIRM OR CORPORATION, TOGETHER WITH A DEMAND FOR AN IMMEDIATE RETURN AND IMMEDIATE PAYMENT OF THE TAX, INTEREST AND PENALTY.

(B) IF THE AMOUNT OF TAXES, INTEREST AND PENALTY SPECIFIED IN THE NOTICE OF JEOPARDY ASSESSMENT, AS PROVIDED IN SUBSECTION (A) OF THIS SECTION, IS NOT PAID WITHIN TEN (10) DAYS AFTER SERVICE THEREOF UPON THE PERSON, FIRM OR CORPORATION LIABLE FOR THE PAYMENT OF SUCH TAXES, THE COMPTROLLER MAY BRING SUCH ACTION AS HE DEEMS ADVISABLE FOR PROMPT COLLECTION THEREOF. IF THE PERSON, FIRM, OR CORPORATION LIABLE FOR THE PAYMENT OF SUCH TAXES FILES WITH THE COMPTROLLER WITHIN TEN (10) DAYS FROM THE SERVICE OF NOTICE OF JEOPARDY ASSESSMENT ON HIM SATISFACTORY EVIDENCE THAT HE IS NOT IN DEFAULT IN MAKING ANY RETURN OR PAYING ANY TAXES IMPOSED BY THIS SUBTITLE, OR THAT HE WILL DULY RETURN AND PAY THE TAXES TO WHICH THE COMPTROLLER'S FINDING RELATE, THEN SUCH TAX SHALL NOT BE PAYABLE PRIOR TO THE TIME OTHER-