

The State Tax Commission shall set a date within a reasonable time for public hearing; and, on the basis of the law and the facts, the State Tax Commission shall sustain the original assessment or make a new assessment. The determination by the State Tax Commission shall be prima facie evidence of the amount of the tax due, and the State Tax Commission shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the finding of the State Tax Commission in the manner now provided by law for appeals from said Commission in the exercise of its appellate jurisdiction, and the provisions of Section 188 of Article 81 of the Code, are hereby made applicable in the enforcement of this sub-title.

242. **REFUNDS.** In the event any person pays more tax than is found to have been due the Comptroller shall refund the overpayment in the same manner as other refunds are made. In the event the overpayment results from an error not due to the fault of the taxpayer a refund shall be paid, with interest at 6% per annum.

243. **TIME FOR PAYING TAX.** The full amount of the tax payable by any taxpayer, as the same shall appear from the face of the return shall be paid to the Comptroller at the time fixed herein for filing returns.

244. **ESTATES AND TRUSTS.**

(1) The tax imposed by this sub-title upon individuals shall apply to estates and trusts and to every fiduciary of whatever character, which tax is hereby levied annually upon and with respect to the income of estates or of any kind of property held in trust, including:

(a) Income received by estates of deceased persons during the period of administration or settlement of the estate;

(b) Income accumulated in trust for the benefit of an unborn or unascertained person or persons with contingent interests;

(c) Income held for future distribution under the terms of the will or trust;

(d) Income which is to be distributed to the beneficiaries periodically, whether or not at regular intervals, and the income collected by a guardian of an infant to be held or distributed as the court may direct; and

(e) Income of an estate during the period of administration or settlement permitted by sub-division (3) of this section