

fund, in whole or in part, shall be given to the taxpayer making such claim for refund in the same manner as notices of assessment are given by the Department.

162C. The person filing a claim for refund or the Comptroller on behalf of the State shall be entitled to appeal from any final action of the Department in allowing or disallowing any claim for refund, in whole or in part, to the Board of Tax Appeals, and from the action of the Board of Tax Appeals may appeal to the Courts of this State, in the same manner as appeals are permitted from any other action of the Department under the provisions of this Article.

162D. All claims for the refund of special taxes, fees, charges, penalties or interest which may be allowed under the provisions of this sub-title shall be certified by the Department to the Comptroller, who, if no appeal is pending, shall cause the same to be paid out of any funds appropriated for that purpose. Interest at the rate of six per cent. per annum shall be paid on such amounts refunded accounting from the date the taxes, fees, charges, penalties or interest so refunded were paid. If any portion of the special taxes for which a refund is allowed were paid to any county or city of this State, the Comptroller shall charge a proportionate part of the refund and interest against such county or city and deduct the same from subsequent payments of the shares of such special taxes to such county or city. If no funds are available for the payment of such part of such allowed claim for refund and interest as is payable by the State, the Comptroller shall certify the same to the Governor for inclusion in the next budget.

162E. No such allowed claim for refund shall be paid by the Comptroller until all other State taxes, fees, or charges due by the person entitled to such refund have been paid in full. The Comptroller shall make a report to the General Assembly at the beginning of each regular session thereof, of all claims for refund allowed in excess of \$1,000.

SEC. 5. *And be it further enacted,* That if a Department of Revenue and Taxes and a Board of Tax Appeals should not be created by an Act passed at the present session of the General Assembly, then all powers and duties conferred or imposed by this Act upon the said Department or upon the said Board shall be transferred to and be exercised and performed by the State Tax Commission, and wherever the word "Department" or the word "Board" appears in this Act, the words "State Tax Commission" shall be substituted.

SEC. 6. *And be it further enacted,* That all Acts or parts of Acts, public general or public local, or special, inconsistent