

given.] If the Comptroller, or the chief fiscal officer of the county or municipality, as the case may be, refuses to approve the claim, the claim shall be disallowed, and notice of such action shall be forwarded to the agency from which the claim came. The agency shall notify the taxpayer in writing of any action taken by it or by the Comptroller or chief fiscal officer of the county or municipality, as the case may be, which disallows the claim in whole or in part. The agency shall also notify the taxpayer if for any reason there is a delay in paying an approved claim.

217.

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 such agency in allowing] taken under the provisions of Section 216 of this subtitle in ~~or~~ disallowing any claim for refund, in whole or in part, to the Maryland Tax Court, and from the action of the Maryland Tax Court may appeal to the courts of this State, in the same manner as appeals are permitted from any other action of the Maryland Tax Court under the provisions of this article. If a claim for refund is neither allowed nor disallowed within 6 months from the date of filing of the claim, the claim may be deemed by the person filing it to have been finally disallowed and such person may file an appeal to the Maryland Tax Court under this section.

218.

All claims for the refund of special taxes, fees, charges, penalties or interest which may be allowed under the provisions of this subtitle shall, if no appeal is pending, be paid by the State, county or municipal agency authorized to collect the same out of any [State] funds in the hands of such [State] agency. 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, but interest shall not be paid on tax refunds now pending or subsequently filed where the tax originally paid was paid in whole or in part by reason of a mistake or error on the part of the taxpayer and not attributable to the State [or any department or agency thereof.], county or municipal taxing authority. If any portion of the special taxes, fees, charges, penalties or interest for which a refund is allowed were paid to any county or [city of this] municipality by the State, the collecting State agency shall charge a proportionate part of the refund and interest against such county or [city] municipality and deduct the same from subsequent payments of the shares of such special taxes, fees, charges, penalties or interest to such county or [city] municipality. 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 collecting agency shall certify the same to the Comptroller, who shall certify the same to the Governor for inclusion in the next budget. Provided, that nothing in this section shall apply to refunds of sales and use taxes, cigarette taxes, income taxes, motor vehicle fuel taxes, fees and taxes payable to the Department of Motor Vehicles, fees and taxes pertaining to alcoholic beverages and other State fees and taxes as to which refund provisions are elsewhere specifically provided.