

information, and be supported by such documents as may be prescribed by the Comptroller and shall be filed within three (3) years from the date of the payment of the motor vehicle fuel taxes, fees, charges, penalties or interest for which refund is requested.

(b) If after investigation and hearing the Gasoline Tax Division determines that such claim is just and proper and should be allowed, in whole or in part, it shall so indicate and shall forward the claim to the Comptroller for approval. If approved, the claim for refund shall be allowed; provided, however, that no claim for refund shall be allowed as to any taxes, fees, charges, penalties or interest paid more than three (3) years prior to the filing of such claim for refund. If the Comptroller refuses to approve the claim, the claim shall be disallowed and notice of such action shall be forwarded to the taxpayer by the Gasoline Tax Division in writing. The Gasoline Tax Division shall, also, notify the taxpayer if for any reason there is a delay in paying an approved claim.

(c) The person filing a claim for refund shall be entitled to appeal from any final action taken under provisions of subsection (b) above, in 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 Article 81 of the Code. If a claim for refund is neither allowed or disallowed within six (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.

(d) All claims for the refund of motor vehicle fuel taxes, fees, charges, penalties or interest which may be allowed under the provisions of this section shall, if no appeal is pending, be paid by the Comptroller out of the funds of his Office. Interest at the rate of six per cent (6%) per annum shall be paid on such amounts refunded 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 mistake or error on part of taxpayer and not attributable to the State.

(e) No such allowed claim for refund shall be paid until all other State taxes, fees, or charges, as the case may be, due to the Comptroller by the person entitled to such refund have been paid in full.

156A.

(a) For the purpose of enforcing the provisions of this subtitle, the Comptroller or any duly authorized agent or representative designated by him:

(1) May conduct investigations and hold hearings concerning any matter covered by this subtitle at any time or place within the State of Maryland.

(2) In the conduct of any investigation or hearing, may require by subpoena or summons the attendance and testimony of witnesses and the production of any books, accounts, records, papers and correspondence relating to any matter, which the Comptroller is authorized by this subtitle to determine.