

(c) All claims for a refund of income tax paid pursuant to this subtitle, and which may be allowed under the provisions of this subtitle, shall be certified to the Comptroller who, if no appeal is pending, shall cause the same to be paid out of any funds appropriated or held for that purpose. Interest at the rate of [six per cent. (6%)] NINE PERCENT per annum shall be paid on such amounts refunded accounting from the date the return required under this subtitle was due to be filed, but interest [shall] MAY not be paid on tax refunds now pending or subsequently filed pursuant to this section [where] IF 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 nor [shall] MAY interest be paid on any tax refund [where] IF the refund is attributable to excessive withholding or overestimating the tax under § 312 of this subtitle.

311.

(a) 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 the return. [In the event] IF additional amounts are found to be due after the return has been filed, such amounts shall be subject to interest at [six per cent. (6%)] NINE PERCENT per annum from the time the return was originally due until payment is actually made to the Comptroller.

318.

If taxes imposed by this subtitle [be] ARE not paid when due, as provided herein, the taxpayer liable to such tax shall pay as a penalty, in addition to the amount of [such] THE tax, such additional tax as may be required by the Comptroller not exceeding ten [per cent. (10%)] PERCENT of such amount, plus [one-half of one per cent (1/2%)] THREE-QUARTERS OF ONE PERCENT for each month the tax or additional tax remains unpaid.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved April 8, 1975.