

(e) The Department shall notify each taxing authority of any change in the assessable base which results from actions by tax appeal boards or the State Tax Court. An increase in the taxing authority's tax rate above the constant yield tax rate as determined by the Department or adopted by resolution or ordinance of the governing body of the taxing authority which is required solely by a reduction of the assessment records by a county board of tax appeals, or State Tax Court, may be adopted without further notice and notwithstanding the requirements of [section d] SUBSECTION (D) above.

261.

Upon final determination of any appeal, any money paid by the taxpayer in excess of the amount properly chargeable under the determination, shall be refunded with interest at the rate of six per cent. (6%) per annum from the date of payment to the date of refund. The sources of refund shall be as specified in the applicable provisions of §§ 213 to 219, inclusive, of this article, however, for tax bills issued after July 1, 1977, upon final determination of any appeal, any money paid by the taxpayer in excess of the amount properly chargeable under the determination, shall be refunded with interest at the same rate of interest which taxes bear that are determined to be overdue and in arrears, as provided in this article. [The sources of refund shall be as specified in the applicable provisions of §§ 213 through 219, inclusive, of this article.]

338.

The vendor shall be entitled to apply and credit against the amount of tax payable by him, as stated in § 337 of this subtitle, an amount equal to 1.2 percent of the gross tax to be remitted by him to the Comptroller, to cover the vendor's expense in the collection and remittance of said [tax However,] TAX. HOWEVER, nothing contained in this section shall apply to any vendor who shall fail or refuse to file his return with the Comptroller within the time prescribed by § 335 of this subtitle.

373.

(e) Notwithstanding the provisions of subsections (a), (c) or (d) [of] in this section, the rate of tax on the use, storage, or consumption of manufacturing machinery and equipment to purchasers engaged in manufacturing, shall be as follows:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

The rate provided in (1) and (2) immediately above