

(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 nine percent per annum] DETERMINED UNDER SECTION 204 OF THIS ARTICLE shall be paid on such amounts refunded accounting from the date the return required under this subtitle was due to be filed, but interest may not be paid on tax refunds now pending or subsequently filed pursuant to this section 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 may interest be paid on any tax refund 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. If additional amounts are found to be due after the return has been filed, such amounts shall be subject to interest at [nine percent per annum] A RATE DETERMINED UNDER SECTION 204 OF THIS ARTICLE from the time the return was originally due until payment is actually made to the Comptroller.

318.

If any tax imposed by this subtitle is not paid when due, the taxpayer who is liable for its payment shall pay an additional tax as a penalty. The penalty may not exceed 10 percent of the tax due, plus interest at the rate [of 3/4 percent of the tax due] DETERMINED UNDER SECTION 204 OF THIS ARTICLE for each month the tax remains unpaid. No interest may be assessed on the tax which is due as a penalty.

344.

(a) If a taxpayer fails to file any return or pay the tax when due as required by this subtitle, there shall be assessed against him, in addition to the tax due, a penalty of 10 percent of the tax due, plus interest at the rate [of 3/4 of 1 percent] DETERMINED UNDER SECTION 204 OF THIS ARTICLE [per month or fraction of a month] from the time the tax was due until paid. Whenever any person fails to file a return within 10 days of notice or demand by the Comptroller, the Comptroller shall compute the tax from the best information available, which determination shall be prima facie correct.