

(a) Whenever any person, copartnership, or corporation shall have erroneously or mistakenly paid to the Comptroller more money for motor vehicle fuel tax or other fees or charges, than was properly and legally payable, or shall have paid any motor vehicle fuel taxes which were erroneously or illegally assessed or collected, or penalties or interest thereon collected without authority, or in any other manner wrongfully collected without authority or in any other manner wrongfully collected, he may file with the office of the Comptroller a written claim for the refund thereof. The [Gasoline Tax Division] MOTOR VEHICLE FUEL TAX DIVISION of the office of the Comptroller shall investigate the merits of such claims, and the taxpayer filing the same shall be entitled to a hearing thereon pursuant to § 156A of this article. Such claim for refund shall be in such form, verified in such manner, contain such 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] MOTOR VEHICLE FUEL 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] MOTOR VEHICLE FUEL TAX DIVISION in writing. The [Gasoline Tax Division] MOTOR VEHICLE FUEL TAX DIVISION shall, also, notify the taxpayer if for any reason there is a delay in paying an approved claim.

156A.

(a) The Maryland gasoline tax and fraud enforcement unit is created as a unit within the [Gasoline Tax Division] MOTOR VEHICLE FUEL TAX DIVISION of the Comptroller's office. The enforcement unit has the staff provided in the budget.

157H-1.

(a) Every material, fluid, substance, or other additive introduced into gasoline or special fuels after such products have been received in this State shall be registered by the person making the first sale in this State, with the [Gasoline Tax Division] MOTOR VEHICLE FUEL TAX DIVISION of the Comptroller's office. The registration shall include the trade name, trademark, quantitative analysis, manufacturer, manufacturer's trade name or other identification of the additive, and formula as to amount per gallon blended into the gasoline or special fuel.