

(2) For a vendor who files or is eligible to file a consolidated return under § 11-502 of this title, the credit allowed under paragraph (1) of this subsection is 1.2% of the first \$6,000 of the gross amount of sales and use tax that the [person] VENDOR is or would be required to pay with the consolidated return.

(c) From July 1, 2004 through June 30, ~~2006~~ 2008:

(1) the credit allowed under subsection (a) of this section is 0.45% of the gross amount of sales and use tax that the [person] VENDOR is to pay to the Comptroller; and

(2) the credit allowed under subsection (b) is:

(i) 0.6% of the first \$6,000 of the gross amount of sales and use tax that the [person] VENDOR is to pay with each return; or

(ii) for a vendor described in subsection (b)(2) of this section, 0.6% of the first \$6,000 of the gross amount of sales and use tax that the [person] VENDOR is or would be required to pay with the consolidated return.

13-203.

(c) Tax information may be disclosed to:

(1) an employee or officer of the State who, by reason of that employment or office, has the right to the tax information;

(2) another tax collector;

(3) the Maryland Tax Court;

(4) a legal representative of the State, to review the tax information about a taxpayer:

(i) who applies for review under this title;

(ii) who appeals from a determination under this title; or

(iii) against whom an action to recover tax or a penalty is pending or will be initiated under this title; [and]

(5) any license issuing authority of the State required by State law to verify through the Comptroller that an applicant has paid all undisputed taxes and unemployment insurance contributions payable to the Comptroller or the Secretary of Labor, Licensing, and Regulation or that the applicant has provided for payment in a manner satisfactory to the unit responsible for collection; AND

(6) A LOCAL OFFICIAL AS DEFINED IN § 13-925 OF THIS TITLE TO THE EXTENT NECESSARY TO ADMINISTER SUBTITLE 9, PART V OF THIS TITLE.

13-901.

(f) (1) A claim for refund of motor fuel tax may be filed by a claimant who pays the tax on: