

(5) "MANUFACTURER, FACTORY BRANCH, OR DISTRIBUTOR" MEANS A MANUFACTURER, FACTORY BRANCH, OR DISTRIBUTOR AS DEFINED IN § 14-1501 OF THIS SUBTITLE.

(B) ~~SUBJECT TO § 14-1501 OF THIS SUBTITLE~~, IF A DEALER, MANUFACTURER, FACTORY BRANCH, OR DISTRIBUTOR IS REQUIRED UNDER A JUDGMENT, DECREE, ARBITRATION AWARD, OR SETTLEMENT AGREEMENT TO ACCEPT, OR BY VOLUNTARY AGREEMENT ACCEPTS, RETURN OF A MOTOR VEHICLE FROM A CONSUMER, THE CONSUMER SHALL BE ENTITLED TO RECOVER FROM THE COMPTROLLER MOTOR VEHICLE ADMINISTRATION THE EXCISE TAXES ORIGINALLY PAID BY THE CONSUMER, SUBJECT TO SUBSECTION (C) OF THIS SECTION.

(C) THE EXCISE TAXES THAT A CONSUMER IS ENTITLED TO RECOVER UNDER THIS SECTION SHALL BE CALCULATED BASED ON THE AMOUNT OF THE PURCHASE PRICE OR ANY PORTION OF THE PURCHASE PRICE OF THE MOTOR VEHICLE THAT THE DEALER, MANUFACTURER, FACTORY BRANCH, OR DISTRIBUTOR REFUNDS TO THE CONSUMER.

(D) A DEALER, MANUFACTURER, FACTORY BRANCH, OR DISTRIBUTOR WHO IS REQUIRED UNDER A JUDGMENT, DECREE, ARBITRATION AWARD, OR SETTLEMENT AGREEMENT TO ACCEPT, OR WHO ACCEPTS, BY VOLUNTARY AGREEMENT, RETURN OF A MOTOR VEHICLE SHALL NOTIFY THE CONSUMER IN WRITING THAT THE CONSUMER IS ENTITLED TO RECOVER THE EXCISE TAXES FROM THE MOTOR VEHICLE ADMINISTRATION.

#### Article - Transportation

13-809.

(a) (2) "Fair market value" means:

(iii) As to any other used vehicle that is sold by any person other than a licensed dealer, either:

1. [The] THE GREATER OF THE total purchase price, if verified by means of a notarized bill of sale, signed by both the buyer and the seller, in which the actual price paid for the vehicle is stated OR \$300; or

13-817.

(A) If the Administration determines that an overpayment has been made under this subtitle, the Administration may submit the overpayment and the supporting information, whether accompanied by a written claim or not, to the State Comptroller for refund to the person entitled to it.

(B) THE ADMINISTRATION MAY REFUND THE FULL OR ANY PORTION OF THE EXCISE TAXES PAID BY A CONSUMER FOR A MOTOR VEHICLE, IF THE DEALER, MANUFACTURER, FACTORY BRANCH, OR DISTRIBUTOR, BY VOLUNTARY AGREEMENT OR SUBJECT TO THE PROVISIONS OF § 14-1502 OF THE COMMERCIAL LAW ARTICLE, REFUNDS THE FULL OR ANY PORTION OF THE PURCHASE PRICE OR ACCEPTS RETURN OF THE MOTOR VEHICLE.