

The reference to payment to "the clerk of a circuit court, the Director of Finance in Prince George's County, the Department" is substituted for the present reference to "any State, county, or municipal agency authorized to collect the same", to identify specifically to whom the transfer tax is paid.

The present reference to "penalties or interest thereon collected" is omitted since there are no transfer tax penalties or interest.

Defined terms: "Department" § 1-101  
 "Person" § 1-101 "Property" § 1-101  
 "Property tax" § 1-101

14-909. RESERVED.

14-910. RESERVED.

PART III. REFUND CLAIM DETERMINATIONS, INVESTIGATION AND HEARING, PAYMENT AUTHORIZATION REQUEST, NOTICE.

14-911. REFUND CLAIM DETERMINATIONS.

(A) APPROVAL OR DENIAL OF CLAIM.

A REFUND CLAIM SHALL BE APPROVED OR DENIED:

(1) UNDER § 14-904 OF THIS SUBTITLE, BY THE COMPTROLLER;

(2) UNDER § 14-905(A) OF THIS SUBTITLE, BY THE APPROPRIATE COLLECTOR; OR

(3) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, UNDER § 14-907 OR § 14-908 OF THIS SUBTITLE, BY THE DEPARTMENT, CLERK, OR THE DIRECTOR OF FINANCE THAT COLLECTED THE TAX.

(B) EFFECT OF INACTION ON RECORDATION OR TRANSFER TAX REFUND CLAIM.

IF A REFUND CLAIM MADE UNDER § 14-907 OR § 14-908 OF THIS SUBTITLE IS NOT ALLOWED AND IS NOT DENIED ON OR BEFORE 6 MONTHS FROM THE DATE THE REFUND CLAIM IS SUBMITTED, THE PERSON SUBMITTING THE CLAIM MAY TREAT THE CLAIM AS DENIED.

(C) INVESTIGATION AND HEARING ON RECORDATION OR TRANSFER TAX REFUND CLAIM.

IF A REFUND CLAIM IS MADE UNDER § 14-907 OR § 14-908 OF THIS SUBTITLE, THE DEPARTMENT, CLERK, OR DIRECTOR OF FINANCE CONSIDERING THE REFUND CLAIM SHALL:

(1) INVESTIGATE THE CLAIM;