

Article 81 - Revenue and Taxes
Section 348
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

348.

(A) Whenever any vendor has refunded a tax paid by a purchaser, as provided in § 347 of this subtitle, or whenever any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this subtitle, except pursuant to an assessment made under § 344, § 345 or § 346 and except to final determinations under § 351 or § 352 of this subtitle, the Comptroller shall refund such tax if application therefor shall be made in writing within 4 years from the payment of the tax stating the ground or grounds for refund. Such application may be made by the person upon whom the tax was imposed or by any vendor who collected and paid such tax to the Comptroller if the vendor establishes to the satisfaction of the Comptroller, under such regulations as he may prescribe, that the tax was paid on a sale which had been rescinded or cancelled or was erroneously, illegally or unconstitutionally collected. The Comptroller may, in lieu of any refund required to be made by this section, allow credit therefor on subsequent payments due from the applicant.

(B) THE COMPTROLLER SHALL PAY INTEREST ON ANY REFUND UNDER THIS SECTION:

(1) AT THE RATE LEVIED FOR A DEFICIENCY ASSESSMENT UNDER § 345(A) OF THIS SUBTITLE; AND

(2) BEGINNING 45 DAYS AFTER THE COMPTROLLER HAS RECEIVED A DOCUMENTED CLAIM FOR REFUND.

(C) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (B) OF THIS SECTION, INTEREST MAY NOT BE PAID IF THE SALES AND USE TAX REFUND CLAIM IS ATTRIBUTABLE TO AN ERROR OR MISTAKE OF THE CLAIMANT THAT IS NOT ATTRIBUTABLE TO THE STATE OR A UNIT OF THE STATE GOVERNMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved April 29, 1987.