

(B) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, AN OFFICER, EMPLOYEE, FORMER OFFICER, OR FORMER EMPLOYEE OF THE STATE OR OF A POLITICAL SUBDIVISION OF THE STATE MAY NOT DISCLOSE, IN ANY MANNER, ANY TAX INFORMATION.

(C) TAX INFORMATION MAY BE DISCLOSED IN ACCORDANCE WITH A PROPER JUDICIAL OR LEGISLATIVE ORDER.

(D) TAX INFORMATION MAY BE DISCLOSED TO AN OFFICER OF THE STATE WHO, BY REASON OF THE OFFICE, HAS THE RIGHT TO TAX INFORMATION.

9-713.

(c) (1) If a claim for refund is allowed, the tax collector shall pay interest on the refund at the rate set under § 13-604(a) of the Tax - General Article from the date on which the tax, FEE, CHARGE, interest, or penalty was paid to the date the refund is paid.

9-721.

AN OFFICER, EMPLOYEE, FORMER OFFICER, OR FORMER EMPLOYEE OF THE STATE OR OF A POLITICAL SUBDIVISION OF THE STATE WHO MAKES A DISCLOSURE IN VIOLATION OF § 9-702 OF THIS SUBTITLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

Subtitle [10] 9. Prince George's County Recovery of Tax Overpayment [to Municipal Corporation] Limited.

[9-1001] 9-901.

Prince George's County may not require any refund of overpayments:

(1) If a municipal corporation OR SPECIAL TAXING DISTRICT received overpayments under former Article 81, § 283(C) OR § 323(a) of the Code (1957) or § 2-606(B) OR § 2-607(a) of the Tax - General Article; and

(2) If those overpayments were received by the municipal corporation OR SPECIAL TAXING DISTRICT before July 1, 1973, and any refund of any such overpayment made by a municipal corporation or special taxing district before July 1, 1981, shall be reimbursed to the municipal corporation or district by the Prince George's County government.

Article 25 - County Commissioners

220.