

(A) A PERSON WHO MAKES OR ASSISTS ANOTHER PERSON TO MAKE A FALSE CLAIM FOR REFUND OF MOTOR FUEL TAX IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT IN THE COUNTY JAIL NOT EXCEEDING 6 MONTHS OR BOTH.

(B) A PERSON WHO FRAUDULENTLY OBTAINS OR ASSISTS ANOTHER PERSON TO FRAUDULENTLY OBTAIN A REFUND OF MOTOR FUEL TAX IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT IN THE COUNTY JAIL NOT EXCEEDING 6 MONTHS OR BOTH.

13-1031.

A PERSON WHO ENGAGES IN THE BUSINESS OF A DEALER, A SPECIAL FUEL SELLER, OR A SPECIAL FUEL USER WITHOUT A LICENSE OR RECEIVES, SELLS, OR TRANSFERS MOTOR FUEL IN VIOLATION OF § 9-337 OF THIS ARTICLE 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.

13-1104.

(c) (2) If, within 3 years from the due date of a return for a taxable year, a person files a protective claim or otherwise gives the [Comptroller] TAX COLLECTOR notice of a pending federal audit or federal claim for refund with respect to that year, a claim for refund for that year, based on a federal adjustment or federal claim for refund, may be filed at any time.

(H) EXCEPT FOR A CLAIM UNDER § 13-901(A)(1) OR (2) OF THIS TITLE, A CLAIM FOR REFUND OF TOBACCO TAX MAY NOT BE FILED AFTER 6 MONTHS FROM THE DATE OF THE EVENT THAT CAUSED THE REFUND.

Article - Tax - Property

1-101.

(p) "Internal Revenue Code" means [the Internal Revenue Code of 1954] TITLE 26 OF THE UNITED STATES CODE.

1-303.

(a) In this section, "legal holiday" means:

(1) THE DAY ON WHICH a legal [holiday] HOLIDAY, as defined in Article 1, § 27 of the [Code] CODE, IS OBSERVED; or

(2) a [national] FEDERAL legal holiday [that is recognized by the federal government].

(b) Notwithstanding any OTHER law [to the contrary], when under State or local law, the last day to pay a tax, file a tax