

[(6)] (5) a final determination ON A CLAIM FOR RETURN OF SEIZED PROPERTY under § 13-839 OR § 13-840 of this title [for the tobacco tax]; or

[(7)] (6) a disallowance of a claim for refund [of tax] under § 13-904 of this title.

13-603.

(a) Except as otherwise provided in this section, if a claim for refund under § 13-901(a)(1) or (2) or (d)(1) of this title is approved, the tax collector shall pay interest on the refund from the [date on which the tax, interest, or penalty was paid] 45TH DAY AFTER THE CLAIM IS FILED IN THE MANNER REQUIRED IN SUBTITLE 9 OF THIS TITLE to the date ON WHICH the refund is paid.

(b) A tax collector may not pay interest on a refund if the claim for refund is:

(1) MADE UNDER ANY PROVISION OTHER THAN § 13-901(A)(1) OR (2) OR (D)(1) OF THIS TITLE;

(2) based on:

(i) an error or mistake of the claimant not attributable to the State or a unit of the State government;

(ii) withholding excess income tax;

(iii) an overpayment of estimated financial institution franchise tax or estimated income tax; or

(iv) an overpayment of Maryland estate tax based on an inheritance tax payment made after payment of Maryland estate tax; or

[(2)] (3) made for Maryland estate tax more than 1 year after the event on which the claim is based.

[(c)] Subject to the limitations in subsection (b) of this section, if a claim for refund of financial institution franchise tax, income tax, or sales and use tax is approved, the tax collector shall pay interest on the refund from the 45th day after the claim is filed in the manner required under Subtitle 9 of this title to the date on which the refund is paid.

(d) This section does not apply to:

(1) the alcoholic beverage tax;

(2) the motor carrier tax; and

(3) the tobacco tax.]