

(I) IN an amount that the Comptroller [approves] APPROVES; and

(II) with a date certain for coverage during the collection period.

13-840.

[(c) A person aggrieved by the final determination of the Comptroller may appeal to the appropriate circuit court in the manner allowed under Title 10, Subtitle 2 of the State Government Article.]

13-901.

(c) (1) A claim for refund of income tax may be filed by a claimant whose Maryland taxable income is decreased as a result of a federal contract renegotiation under § 1481 of the Internal Revenue Code.

(2) A CLAIM FOR REFUND OF INCOME TAX UNDER THIS SUBSECTION OR SUBSECTION (A) OF THIS SECTION MAY BE FILED:

(I) BY THE CLAIMANT; OR

(II) ON BEHALF OF THE CLAIMANT, BY A PERSON ALLOWED TO FILE A RETURN UNDER § 10-808 OF THIS ARTICLE.

(e) A claim for refund of motor carrier tax may be filed by a claimant who has excess motor carrier tax credit [as provided under § 9-309(b) of this article], IF:

(1) THE CLAIMANT HAS PROVIDED THE SECURITY REQUIRED FOR A MOTOR CARRIER UNDER § 13-825 OF THIS TITLE; OR

(2) THE COMPTROLLER HAS AUDITED THE RECORDS OF THE CLAIMANT.

13-905.

(a) Subject to the additional provisions under this section, a tax collector shall pay any claim for refund that has been allowed by the tax collector [unless] UNLESS:

(1) the claimant has not paid all other taxes, fees, or charges payable to the State[.] ; OR

(2) THE AMOUNT OF THE REFUND DUE IS LESS THAN \$1.

(b)[(1) The Comptroller may not pay a claim for refund of financial institution franchise tax or income tax if the-} -OR

{2}--THE amount of the refund due is less than \$1.