

(2)] If a claim for refund of income tax is based on a return that is filed jointly by the personal representative and surviving spouse of a decedent, the Comptroller shall pay the claim to the estate of the decedent.

~~f-(c)-f~~ (B) The Comptroller may not pay a refund of excess motor carrier tax credit unless[:

(1) the motor carrier has provided a bond under § 13-825 of this title;

(2) the Comptroller has audited the records of the motor carrier; or

(3)] the motor carrier has complied with Title 9, Subtitle 2 of this article and regulations adopted under it for a full registration year and the Comptroller, in the Comptroller's discretion, allows the refund.

~~f-(d)-f~~ (E) For a claim of refund for sales and use tax, the Comptroller shall either:

(1) pay the refund; or

(2) allow a credit of the amount of the refund on subsequent sales and use tax payments due from the claimant.

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 13-208, 13-601(e), 13-811(a) through (d), and 13-812, respectively, of Article - Tax - General, of the Annotated Code of Maryland (as enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 1988) be renumbered to be Sections 13-207, 13-606, 13-810(a) through (d), and 13-811, respectively.

SECTION 3. AND BE IT FURTHER ENACTED, That Section(s) 13-403, 13-407, and 13-410 through 13-415, respectively, of Article - Tax - General, of the Annotated Code of Maryland (as enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 1988 and as renumbered by Chapter ____ (S.B. 2) of the Acts of the General Assembly of 1988) be renumbered to be Section(s) 13-404, 13-406, and 13-408 through 13-413, respectively.

SECTION 4. AND BE IT FURTHER ENACTED, That Section(s) 13-103(c) of the Tax - General Article of the Annotated Code of Maryland (as enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 1988), as added by this Act, be repealed.