

{d}}--Interest-on-unpaid-Maryland-estate-tax-begins-9-months after-the-date-of-the-death-of-a-decedent-and-applies-to-tax-that is-not-paid-by-that-date, including:

{1}}--an-increase-in-Maryland-estate-tax-due-to-a change-in-federal-estate-tax-made-after-a-payment-of-Maryland estate-tax; and

{2}}--a-payment-made-in-accordance-with-an-alternative payment-schedule.

{(e)}}--(D)--Interest-on-unpaid-Maryland-generation-skipping transfer-tax-begins-on-the-date-the-Maryland-generation-skipping transfer-tax-return-is-due-and-applies-to-tax-that-is-not-paid-by that-date, including-an-increase-in-Maryland-generation-skipping transfer-tax-due-to-a-change-in-federal-generation-skipping transfer-tax-made-after-a-payment-of-Maryland-generation-skipping transfer-tax.

{(f)}}--(E)--For-reasonable-cause, a-tax-collector-may-waive interest-on-unpaid-tax.

13-603.

{b}}--A-tax-collector-may-not-pay-interest-on-a-refund-if-the claim-for-refund-is:

{1}}--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; OR

{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

13-701.

{c}}--The-penalty-under-subsection-(a)-of-this-section-may be-assessed-for-unpaid-inheritance-tax-at-or-after-the-time allowed-for-the-assessment-of-interest-under-§-13-601(c)-of-this title.

{d}}--For-reasonable-cause, a-tax-collector-may-waive-the assessment-of-a-penalty-under-this-section.

13-805.