

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION AND SUBJECT TO § 13-514 OF THIS SUBTITLE, WITHIN 30 DAYS AFTER THE DATE ON WHICH A NOTICE IS MAILED, A PERSON OR GOVERNMENTAL UNIT THAT IS AGGRIEVED BY THE ACTION IN THE NOTICE MAY APPEAL TO THE TAX COURT FROM:

(1) AN ASSESSMENT FOR:

- (I) THE ALCOHOLIC BEVERAGE TAX;
- (II) THE BOXING AND WRESTLING TAX;
- (III) THE FINANCIAL INSTITUTION FRANCHISE TAX;
- (IV) THE INCOME TAX;
- (V) THE MARYLAND ESTATE TAX;
- (VI) THE MOTOR CARRIER TAX;
- (VII) THE MOTOR FUEL TAX; OR
- (VIII) THE SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX;

(2) A FINAL DETERMINATION UNDER § 13-508 OF THIS SUBTITLE FOR THE PUBLIC SERVICE COMPANY FRANCHISE TAX;

(3) A FINAL DETERMINATION UNDER § 13-509 OF THIS SUBTITLE FOR:

- (I) THE ADMISSIONS AND AMUSEMENT TAX;
- (II) THE SALES AND USE TAX; OR
- (III) THE TOBACCO TAX;

(4) AN INHERITANCE TAX DETERMINATION BY A REGISTER UNDER § 5-504 OF THE ESTATES AND TRUST ARTICLE;

(5) A DENIAL OF AN ALTERNATIVE PAYMENT SCHEDULE FOR INHERITANCE TAX OR MARYLAND ESTATE TAX;

(6) A FINAL DETERMINATION UNDER § 13-840 OF THIS TITLE FOR THE TOBACCO TAX; OR

(7) A DISALLOWANCE OF A CLAIM FOR REFUND OF TAX UNDER § 13-904 OF THIS TITLE.

(B) EXCEPTION WHEN NO ACTION TAKEN ON CLAIM FOR REFUND.

IF A TAX COLLECTOR DOES NOT MAKE A DETERMINATION ON A CLAIM FOR REFUND WITHIN 6 MONTHS AFTER THE CLAIM IS FILED, THE CLAIMANT MAY: