

62A, § 5, and former Art. 81, § 348(c), the second sentence of § 218, and the second clause of the second sentence of § 310.

Subsection (c) of this section is new language derived without substantive change from former Art. 81, § 348(b)(2) and the first clause of the second sentence of § 310(c).

Subsection (d) of this section is new language derived without substantive change from the fifth sentence of former Art. 81, § 218.

In subsections (a) and (c) of this section, the former cross-references to the interest "rates determined under § 204 of this article" are deleted as unnecessary in light of § 13-604(a) of this subtitle.

In subsection (a) of this section, the former limitation "if no appeal is pending" is deleted as unnecessary in light of the reference to a claim as "approved".

In subsection (b)(1)(i) of this section, the word "claimant" is substituted for the former word "taxpayer", for clarity.

Also in subsection (b)(1)(i) of this section, the former phrase "in whole or in part" is deleted as surplusage.

Also in subsection (b)(1)(i) of this section, the former reference to tax refunds "now pending or subsequently filed pursuant to this section" is deleted as surplusage.

In subsection (c) of this section, the reference to the "financial institution franchise tax" is added to state expressly that which only was implied by former Art. 81, §§ 128(f) and 128A(e)(4), which extended provisions relating to the income tax to the financial institution franchise tax.

In subsection (d) of this section, the former exceptions for refunds of "sales and use taxes" and "income taxes" are deleted in light of the express provisions for interest on refunds of those taxes. Similarly, the former exception for refunds of "motor vehicle fuel taxes", as that exception related to the "motor fuel tax" is deleted. The "motor carrier tax", which does not provide for interest on refunds is retained as subsection (d)(2) of this section.

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that it may