

Also in the introductory language of subsection (a) of this section, the language "court that has jurisdiction to administer the estate tax", is substituted for the former words "orphans' court or the court exercising the jurisdiction of the orphan's court", for clarity and brevity.

Also in the introductory language of subsection (a) of this section, the term "personal representative" is substituted for the former term "executor", to conform to the terminology used throughout this article.

Also in the introductory language of subsection (a) of this section, the former word "direct" is deleted as included in the word "order".

Also in subsection (a) of this section, the former phrase "all the right, title and interest of such party in and to said estate" is deleted as included in the defined term "property".

In subsection (b) of this section, the reference to the sale of any "property ... after the period provided for the lien on the property under § 13-806" is substituted for the former enumeration of specific property lien periods, for brevity.

Defined terms: "Inheritance tax" § 1-101
"Property" § 1-101

SUBTITLE 9. REFUNDS, CREDITS, AND OFFSETS.

PART I. REFUNDS.

13-901. CLAIMANTS.

(A) IN GENERAL.

A CLAIM FOR REFUND MAY BE FILED WITH THE TAX COLLECTOR WHO COLLECTS THE TAX, FEE, OR CHARGE BY A CLAIMANT WHO:

(1) ERRONEOUSLY PAYS TO THE STATE A GREATER AMOUNT OF TAX, FEE, CHARGE, INTEREST, OR PENALTY THAN IS PROPERLY AND LEGALLY PAYABLE;

(2) PAYS TO THE STATE A TAX, FEE, CHARGE, INTEREST, OR PENALTY THAT IS ERRONEOUSLY, ILLEGALLY, OR WRONGFULLY ASSESSED OR COLLECTED IN ANY MANNER; OR

(3) PAYS A TAX QUALIFYING FOR REFUND UNDER SUBSECTION (B) THROUGH (H) OF THIS SECTION.

(B) ALCOHOLIC BEVERAGE TAX.

A CLAIM FOR REFUND OF ALCOHOLIC BEVERAGE TAX MAY BE FILED BY A CLAIMANT WHO: