

(1) BUYS ALCOHOLIC BEVERAGES THAT ARE EXEMPT UNDER § 5-104(B) OF THIS ARTICLE;

(2) DISCONTINUES AN ALCOHOLIC BEVERAGE BUSINESS;

(3) DISCONTINUES THE SALE AND DELIVERY IN THE STATE OF ALCOHOLIC BEVERAGES IN CERTAIN CONTAINER SIZES; OR

(4) HOLDS ALCOHOLIC BEVERAGES FOR SALE THAT:

(I) ARE CONDEMNED BY AN AUTHORIZED OFFICIAL; OR

(II) IF THE CLAIM IS \$250 OR MORE, ARE LOST, RENDERED UNMARKETABLE, OR DESTROYED IN THE STATE DUE TO FIRE, FLOOD, OR OTHER DISASTER, OR DUE TO VANDALISM OR MALICIOUS MISCHIEF, EXCEPT LOSS DUE TO THEFT.

(C) INCOME TAX.

A CLAIM FOR REFUND OF INCOME TAX MAY BE FILED BY A CLAIMANT WHOSE MARYLAND TAXABLE INCOME IS DECREASED AS A RESULT OF A FEDERAL CONTRACT RENEGOTIATION UNDER § 1481 OF THE INTERNAL REVENUE CODE.

(D) MARYLAND ESTATE TAX.

A CLAIM FOR REFUND OF MARYLAND ESTATE TAX MAY BE FILED BY A CLAIMANT RESPONSIBLE FOR PAYING THE TAX IF THE MARYLAND ESTATE TAX IS DECREASED AS A RESULT OF:

(1) A DECREASE IN THE FEDERAL ESTATE TAX ON THE ESTATE; OR

(2) AN INHERITANCE TAX PAYMENT MADE AFTER A MARYLAND ESTATE TAX PAYMENT.

(E) MOTOR CARRIER TAX.

A CLAIM FOR REFUND OF MOTOR CARRIER TAX MAY BE FILED BY A CLAIMANT WHO HAS EXCESS MOTOR CARRIER TAX CREDIT AS PROVIDED UNDER § 9-309(B) OF THIS ARTICLE.

(F) MOTOR FUEL TAX.

(1) A CLAIM FOR REFUND OF MOTOR FUEL TAX MAY BE FILED BY A CLAIMANT WHO PAYS THE TAX ON:

(I) AVIATION FUEL, AS DEFINED IN § 9-101 OF THIS ARTICLE, THAT IS:

1. DISPENSED TO AIRCRAFT BY AN AIRCRAFT MANUFACTURING COMPANY LOCATED IN THE STATE; OR

2. USED: