

(3) ARE CANCELLED BY THE COMPTROLLER;

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

(5) MUTILATED OR DAMAGED, WHETHER OR NOT AFFIXED TO A PACKAGE OF CIGARETTES.

REVISOR'S NOTE: Subsection (a)(1) and (2) of this section is new language derived without substantive change from the first sentence of former Art. 81, § 215, as it related to State taxes, fees, charges, interest, and penalties.

Subsection (a)(3) of this section is new language added to avoid repetition of the phrase "in addition to a claim under subsection (a) of this section".

Subsection (b)(1) of this section is new language added to state that tax paid on the specific exempt alcoholic beverage is refundable.

Subsection (b)(2) through (4) of this section is new language derived without substantive change from former Art. 2B, § 141(a)(1), (2), (6), and (d)(1) and (2)(ii).

Subsection (c) of this section is new language substituted for former Art. 81, § 310(f). This substitution is made for clarity and brevity and to avoid repetition of the description of circumstances for federal adjustment, which are stated in "§ 1481 of the Internal Revenue Code".

Subsection (d) of this section is new language derived without substantive change from the third sentence of former Art. 62A, § 5, and the first clause of the fifth sentence, as it allowed a claim for refund.

Subsection (e) of this section is new language derived without substantive change from the first clause of former Art. 81, § 414(b).

Subsection (f) of this section is new language derived without substantive change from former Art. 56, §§ 151B, 151C, the first sentence of § 152, § 151(e), and, as they related to grounds for exemption from fuel tax and claiming of that exemption, the first sentence of (a) the introductory phrase of (b)(1)(i) and the first two clauses of (b)(1)(iii), and the first clause of (c).

Subsection (g)(1) of this section is new language added to state that tax paid on the specific exempt sales is refundable.