

Subsection (g)(2) of this section is new language derived without substantive change from the second sentence and the first clause of the first sentence of former Art. 81, § 348(a) and § 399, as it related to refunds on rescinded or cancelled sales.

Subsection (h) of this section is new language derived without substantive change from former Art. 81, § 441A(a) and (b)(4).

In the introductory language of subsection (a) of this section, the defined term "tax collector" is substituted for the former word "agency". Accordingly, the reference to the tax collector "who collects the tax" is substituted for the former reference to a payment to "any State, county or municipal agency authorized to collect the same".

Also in the introductory language of subsection (a) of this section, the word "claimant" is substituted for the former word "person", for clarity.

In subsection (a)(1) and (2) of this section, the phrase "under this article" is added to clarify that those provisions apply to any payment under this article.

In subsection (a)(1) of this section, the former word "mistakenly" is deleted as included in the word "erroneously", for clarity.

In subsection (a)(2) of this section, the former reference to a collection "without authority" is deleted as unnecessary in light of the use of the words "erroneously, illegally, or wrongfully ... collected".

In the introductory language of subsection (b) of this section, the term "alcoholic beverage tax" is substituted for the former words "any excise taxes paid under this article", for clarity.

In subsection (b) of this section, the former words "breakage ... or other damage" and "casualty" are deleted as surplusage.

In subsection (d) of this section, the term "claimant responsible for paying the tax" is substituted for the former term "executor", for clarity.

Also in subsection (d) of this section, the former reference to a claim for refund "because of demonstrable error in the 'Maryland estate tax return'", is deleted as included in subsection (a) of this section.