

second sentence of § 312(g), which related to refund claims for income tax withheld, and the first clause of § 310(a), which related to refund claims for income tax, are deleted as unnecessary in light of subsection (a) of this section.

The first sentence of former Art. 81, § 215 as it related to county and municipal corporation tax, fee, charge, interest or penalty appears as Art. 24, § 9-710.

Defined terms: "Alcoholic beverage tax" § 1-101
 "Comptroller" § 1-101 "Motor fuel tax" § 1-101
 "Income tax" § 1-101 "Maryland estate tax" § 1-101
 "Person" § 1-101 "Sales and use tax" § 1-101
 "Tobacco" § 1-101

13-902. FORM OF CLAIM.

A CLAIM FOR REFUND SHALL BE:

(1) MADE IN THE FORM AND VERIFIED IN THE MANNER THAT THE TAX COLLECTOR REQUIRES; AND

(2) SUPPORTED BY THE DOCUMENTS THAT THE TAX COLLECTOR REQUIRES, INCLUDING ORIGINAL INVOICES SHOWING ALCOHOLIC BEVERAGE AND MOTOR FUEL PURCHASES.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 81, § 215, as it related to the form of refunds under this article, and the requirement that original invoices be submitted in support of a claim in the second clause of former Art. 2B, § 141(b) and in former Art. 56, § 151(a).

The defined term "tax collector" is substituted for the former reference to the "Comptroller, or the chief fiscal officer of the county or municipality, as the case may be", for clarity.

Former Art. 2B, § 141(d)(2)(i)2., the second sentence of (a), and the references, in (b) and (c), to the form of alcoholic beverage tax refund claims, former Art. 56, § 151(b)(1)(i) and (iii), the second sentence of (a), and the second sentence of (c) and the first sentence and the first clause of the third sentence of § 151A(a), as those provisions related to the form of fuel tax refund claims, and the first clause of the first sentence of former Art. 81, § 310(b), as it related to the form of income tax refund claims, the first sentence of § 348(a) and § 399, as that clause and section related to the form of a sales and use tax refund claim, the first clause of the first sentence of § 414(b), as it related to the form of a motor