

carrier tax refund claim, and § 441A(b)(1), (2), and (3), as it related to the form of a tobacco tax refund claim, are deleted as unnecessary in light of this section.

The third sentence of former Art. 81, § 215, as it related to refunds of county and municipal taxes, appears as Art. 24, § 9-711(a).

13-903. TIME FOR FILING CLAIM.

A CLAIM FOR REFUND SHALL BE FILED WITHIN THE TIME REQUIRED UNDER § 13-1104 OF THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the second sentence of former Art. 81, § 216, as it related to the time for filing a claim for refund under this article. This section is rephrased as an affirmative requirement, for clarity.

The reference to "§ 13-1104 of this title" is substituted for the former reference to a 3 year period to indicate that exceptions exist under the limitations subtitle.

The second clause of the second sentence of former Art. 81, § 216, as it related to refunds of county and municipal corporation taxes, now appears as Art. 24, § 9-711(b).

13-904. DETERMINATION ON CLAIM.

(A) INVESTIGATION AND HEARING REQUIRED.

THE TAX COLLECTOR SHALL:

(1) INVESTIGATE EACH CLAIM FOR REFUND; AND

(2) CONDUCT A HEARING AT THE REQUEST OF THE CLAIMANT PRIOR TO A FINAL DETERMINATION ON THE CLAIM.

(B) NOTICE OF ACTION TAKEN ON CLAIM FOR REFUND.

THE TAX COLLECTOR SHALL GIVE THE CLAIMANT NOTICE OF:

(1) THE DETERMINATION OF THE CLAIM FOR REFUND; AND

(2) ANY DELAY IN PAYING AN ALLOWED CLAIM.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth and fifth sentences of former Art. 81, § 216 and the second sentence of § 215, as those provisions relate to determinations of refund claims under this article.