

In this section, the defined term "tax collector" is substituted for the former word "agency" and the former reference to the "Comptroller or chief fiscal officer of the county or municipality, as the case may be", for clarity.

As to the transfer of former Art. 81, §§ 215 and 216, see the General Revisor's Note to this title.

The second sentence of former Art. 56, § 151A(a) and the first, third, and fourth sentences of (b), which related to procedure for fuel tax refund claim determinations, and the second sentence of former Art. 81, § 349, and § 399, which related to notice of sales and use tax refund claim determinations, are deleted as unnecessary in light of this section.

The second sentence of former Art. 81, § 215 and the first and third through fifth sentences of § 216, as they related to determinations of refunds of county and municipal corporation taxes, appear as Art. 24, § 9-712.

Defined terms: "Person" § 1-101
"Tax collector" § 13-101

13-905. PAYMENT.

(A) IN GENERAL.

SUBJECT TO THE ADDITIONAL PROVISIONS UNDER THIS SECTION, A TAX COLLECTOR SHALL PAY ANY CLAIM FOR REFUND THAT HAS BEEN ALLOWED BY THE TAX COLLECTOR UNLESS THE CLAIMANT HAS NOT PAID ALL OTHER TAXES, FEES, OR CHARGES PAYABLE TO THE STATE.

(B) FINANCIAL INSTITUTION FRANCHISE TAX AND INCOME TAX.

THE COMPTROLLER MAY NOT PAY A CLAIM FOR REFUND OF FINANCIAL INSTITUTION FRANCHISE TAX OR INCOME TAX IF THE AMOUNT OF THE REFUND DUE IS LESS THAN \$1.

(C) MOTOR CARRIER TAX.

THE COMPTROLLER MAY NOT PAY A REFUND OF EXCESS MOTOR CARRIER TAX CREDIT UNLESS:

(1) THE MOTOR CARRIER HAS PROVIDED A BOND UNDER § 9-315 OF THIS ARTICLE;

(2) THE COMPTROLLER HAS AUDITED THE RECORDS OF THE MOTOR CARRIER; OR

(3) THE MOTOR CARRIER HAS COMPLIED WITH TITLE 9, SUBTITLE 3 OF THIS ARTICLE AND REGULATIONS ADOPTED UNDER IT FOR A