

FULL REGISTRATION YEAR AND THE COMPTROLLER, IN THE COMPTROLLER'S DISCRETION, ALLOWS THE REFUND.

(D) SALES AND USE TAX.

FOR A CLAIM OF REFUND FOR SALES AND USE TAX, THE COMPTROLLER SHALL EITHER:

(1) PAY THE REFUND; OR

(2) ALLOW A CREDIT OF THE AMOUNT OF THE REFUND ON SUBSEQUENT SALES AND USE TAX PAYMENTS DUE FROM THE CLAIMANT.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 219, the first sentence of § 218, and the first clause of the second sentence of § 216.

Subsection (b) of this section is new language derived without substantive change from the reference to refund payment limitation in former Art. 81, § 310(a) and, as it related to refund payment limitations, § 128A(e)(3).

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

Subsection (d) of this section is new language derived without substantive change from the third sentence of former Art. 81, § 348(a) and § 399, as it related to payment.

The introductory phrase of subsection (a) of this section, "[s]ubject to the additional provisions of this section", is added to indicate that other requirements must be met for refunds of some taxes.

In subsection (a) of this section, the former reference to refunds "of special taxes, fees, charges, penalties or interest" is deleted as surplusage.

Also in subsection (a) of this section, the former condition that a claim for refund could be paid "if no appeal is pending" is deleted as surplusage.

Also in subsection (a) of this section, the reference to taxes, fees or charges "payable to the State" is substituted for the former reference to "all other State, county or municipal taxes, fees or charges, as the case may be" to clarify that the State is bound to withhold refunds of State imposed or collected taxes only if the claimant owes State debts. The former language may have been interpreted as requiring the State to apply State refunds to county or municipal corporation debts.