

The Tax - General Article Review Committee notes that the \$1 refund limitation only applies to the financial institution franchise tax and the income tax. The General Assembly may wish to consider whether a similar limitation should be added for some of the other taxes, particularly those paid on an annual basis.

As to the transfer of former Art. 81, §§ 216, 218, and 219 see the General Revisor's Note to this title.

The third clause of former Art. 2B, § 141(b), which related to alcoholic beverage tax refund claims, and former Art. 56, § 151A(e), the first sentence of (d), the third and fourth sentences and the first clause of the second sentence of (b), and the first sentence of (a), which related to procedure for fuel tax refund claims, the first sentence of former Art. 81, § 310(c), except as it related to source of payment, the second clause of the second sentence of § 414(b), which related to the amount of fuel tax refund, and the first clause of the second sentence of § 420(b), which related to the limitation for paying motor carrier tax refunds, are deleted as surplusage.

The second sentence of former Art. 56, § 151(a), which provided that the amount of motor fuel tax refunds is based on the tax rate in effect for the month in which the fuel is bought, is deleted as redundant since claims may be made under subsection (a) of this section only for amounts "paid". Similarly, the second sentence of § 151(c), which provided that a motor fuel tax refund that is based on taxation of fuel both by Maryland and another state cannot exceed the Maryland tax rate, is deleted.

The references, in former Art. 56, § 151(b)(1)(ii) and (iii), to a motor fuel tax refund based on "4 cents" per gallon of aviation fuel and turbine fuel, is deleted as inaccurate since the references clearly were inadvertently retained when the rate on those fuels was increased to 5 cents per gallon by Ch. 291, Acts of 1987. Since the rate increase, the Comptroller has refunded the amount paid as provided in this section and § 13-901 of this subtitle.

The third sentence of former Art. 81, § 216, which required the Comptroller to notify the "agency" if payment of a claim is refused, is deleted as unnecessary, for purposes of this article, in light of Title 2 of this article and the duties of tax collectors generally.