

Former Art. 81, § 261, which related to the payment of refunds, is deleted as unnecessary in light of this section and TP § 14-916 of the Code.

Defined terms: "Comptroller" § 1-101  
"Financial institution franchise tax" § 1-101  
"Income tax" § 1-101 "Motor carrier tax" § 1-101  
"Sales and use tax" § 1-101

13-906. RESERVED.

13-907. RESERVED.

PART II. FINANCIAL INSTITUTION FRANCHISE TAX AND  
INCOME TAX ABATEMENTS AND OFFSETS.

13-908. ABATEMENT.

IF THE COMPTROLLER DETERMINES THAT COLLECTION OF FINANCIAL INSTITUTION FRANCHISE TAX OR INCOME TAX IS NOT WARRANTED BECAUSE OF THE ADMINISTRATION AND COLLECTION COSTS INVOLVED, THE COMPTROLLER MAY ABATE THE TAX OR ANY INTEREST, PENALTIES OR CHARGES RELATIVE TO THE TAX.

REVISOR'S NOTE: This section is derived without substantive change from former Art. 81, §§ 304(e) and 128A(e)(3), as it related to abatement.

The words "tax or any interest, penalties or charges relative to the tax" are substituted for the former references to the "unpaid portion of any tax, the assessment or deficiency or any liability with respect thereof" and the "amount due", for clarity.

The former reference to a determination "by regulation adopted pursuant to this section" is deleted as surplusage.

As to the general power of the Comptroller to settle claims, see SF § 6-219.

Defined terms: "Comptroller" § 1-101  
"Financial institution franchise tax" § 1-101  
"Income tax" § 1-101

13-909. OFFSETS.

(A) IN GENERAL.

WITHOUT REGARD TO THE PROVISIONS OF § 13-1104 OF THIS TITLE, IF THE TAX COLLECTOR DETERMINES A PERSON'S FINANCIAL INSTITUTION FRANCHISE TAX OR INCOME TAX FOR MULTIPLE TAXABLE YEARS AND SIMULTANEOUSLY FINDS BOTH OVERPAYMENTS AND DEFICIENCIES IN THOSE TAXABLE YEARS, THE TAX COLLECTOR: