

(C) FINANCIAL INSTITUTION FRANCHISE TAX AND INCOME TAX.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, A CLAIM FOR REFUND OF FINANCIAL INSTITUTION FRANCHISE TAX OR INCOME TAX FOR A PERIOD MAY NOT BE FILED AFTER 3 YEARS FROM THE DATE ON WHICH THE RETURN COVERING THE PERIOD IS DUE.

(2) IF, WITHIN 3 YEARS FROM THE DUE DATE OF A RETURN FOR A TAXABLE YEAR, A PERSON FILES A PROTECTIVE CLAIM OR OTHERWISE GIVES THE COMPTROLLER NOTICE OF A PENDING FEDERAL AUDIT OR FEDERAL CLAIM FOR REFUND WITH RESPECT TO THAT YEAR, A CLAIM FOR REFUND FOR THAT YEAR, BASED ON A FEDERAL ADJUSTMENT OR FEDERAL CLAIM FOR REFUND, MAY BE FILED AT ANY TIME.

(D) MARYLAND ESTATE TAX.

A CLAIM FOR REFUND OF MARYLAND ESTATE TAX MAY NOT BE FILED AFTER 3 YEARS FROM THE DATE OF THE EVENT THAT CAUSED THE REFUND.

(E) MOTOR CARRIER TAX.

A CLAIM FOR REFUND OF EXCESS MOTOR CARRIER TAX CREDIT MAY NOT BE FILED AFTER 24 MONTHS FOLLOWING THE END OF THE PERIOD IN WHICH THE EXCESS CREDIT WAS DEVELOPED.

(F) MOTOR FUEL TAX.

EXCEPT FOR A CLAIM UNDER § 13-901(A)(1) OR (2) OF THIS TITLE, A CLAIM FOR REFUND OF MOTOR FUEL TAX MAY NOT BE FILED:

(1) AFTER 1 YEAR FROM THE DATE OF PURCHASE;

(2) AFTER OCTOBER 1, IF THE CLAIMANT ELECTS TO FILE AN ANNUAL CLAIM FOR THE 12-MONTH PERIOD ENDING JUNE 30; OR

(3) FOR A PERIOD OF LESS THAN 1 YEAR, AFTER 3 MONTHS FOLLOWING THE END OF THE PERIOD FOR WHICH THE CLAIM IS FILED.

(G) SALES AND USE TAX.

EXCEPT AS PROVIDED IN § 13-508 OF THIS TITLE, A CLAIM FOR REFUND OF SALES AND USE TAX MAY NOT BE FILED AFTER 4 YEARS FROM THE DATE THE TAX WAS PAID.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from the third sentence of former Art. 81, § 215, as it related to the time for filing a claim.

Subsection (b) of this section is new language derived without substantive change from former Art. 2B, § 141(d)(2)(i)1., the fourth clause of (b), and the reference, in (c), to the time to file a claim.