

APPEAL TO THE MARYLAND TAX COURT IN THE MANNER ALLOWED IN TITLE 13, SUBTITLE 5, PARTS IV AND V OF THE TAX - GENERAL ARTICLE.

(2) IF A TAX COLLECTOR DOES NOT MAKE A DETERMINATION ON A CLAIM FOR REFUND WITHIN 6 MONTHS AFTER THE CLAIM IS FILED, THE CLAIMANT MAY:

- (1) CONSIDER THE CLAIM AS BEING DISALLOWED; AND
- (2) APPEAL THE DISALLOWANCE TO THE TAX COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from the first through third sentences and, as they related to refund procedures under this article, the fourth and fifth sentences of former Art. 81, § 216 and, as they related to determinations and notice under this article, § 217 and the second sentence of § 215.

The defined term "tax collector" is substituted for the former word "agency", for clarity.

In subsection (a)(1) of this section, the reference to a person as being "aggrieved" by a determination is substituted for the former reference to a person "filing a claim for refund", for clarity.

For similar provisions, see TG §§ 13-510 and 13-904.

Defined term: "Tax collector" § 1-101

9-713. PAYMENT.

(A) IN GENERAL.

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 COUNTY OR MUNICIPAL CORPORATION.

(B) SOURCE OF PAYMENT.

REFUNDS REQUIRED TO BE PAID UNDER SUBSECTION (A) OF THIS SECTION SHALL BE PAID:

(1) FROM THE MONEY THAT THE COUNTY OR MUNICIPAL CORPORATION DESIGNATES FOR THE REFUND PAYMENT; OR

(2) IF NO MONEY HAS BEEN DESIGNATED, FROM ANY MONEY OF THE COUNTY OR MUNICIPAL CORPORATION IN THE HANDS OF THE TAX COLLECTOR.

(C) INTEREST.