

~~(3) 30 days after the original due date, if an alternative payment schedule for inheritance tax is allowed.~~

~~(d) (C) Interest on unpaid Maryland estate tax begins 0 months after the date of the death of a decedent and applies to tax that is not paid by that date, including:~~

~~(1) an increase in Maryland estate tax due to a change in federal estate tax made after a payment of Maryland estate tax; and~~

~~(2) a payment made in accordance with an alternative payment schedule.~~

~~[(e) (D) Interest on unpaid Maryland generation skipping transfer tax begins on the date the Maryland generation skipping transfer tax return is due and applies to tax that is not paid by that date, including an increase in Maryland generation skipping transfer tax due to a change in federal generation skipping transfer tax made after a payment of Maryland generation skipping transfer tax.~~

~~[(f) (E) An overpayment of sales and use tax stops the accrual of interest on a sales and use tax deficiency to the extent of the overpayment as of the date the overpayment is made.~~

13-603.

~~(a) Except as otherwise provided in this section, if a claim for refund under § 13-001(a)(1) or (2) or (d)[(1)(i) or (2)] of this title is approved, the tax collector shall pay interest on the refund from the 45th day after the claim is filed in the manner required in Subtitle 0 of this title to the date on which the refund is paid.~~

~~(b) A tax collector may not pay interest on a refund if the claim for refund is:~~

~~(1) made under any provision other than § 13-001(a)(1) or (2) or (d)[(1)(i) or (2)] of this title;~~

~~(2) based on:~~

~~(i) an error or mistake of the claimant not attributable to the State or a unit of the State government;~~

~~(ii) withholding excess income tax; OR~~

~~(iii) an overpayment of estimated financial institution franchise tax or estimated income tax; [or~~

~~(iv) an overpayment of Maryland estate tax based on an inheritance tax payment made after payment of Maryland estate tax;] or~~

~~(3) made for Maryland estate tax or Maryland generation skipping transfer tax more than 1 year after the event on which the claim is based.~~