

- (1) shall grant or deny the application for revision or claim for refund;
- (2) for the sales and use tax or the tobacco tax, may assess any additional tax, penalty, and interest due; and
- (3) shall mail to the person or governmental unit a notice of the final determination.]

13-510.

(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:

- (1) a final assessment of tax, interest, or penalty under this article;
- (2) a final determination on an application for revision or claim for refund under [§ 13-509] § 13-508 of this subtitle;
- (3) an inheritance tax determination by a register or by an orphans' court other than a circuit court sitting as an orphans' court;
- (4) a denial of an alternative payment schedule for inheritance tax or Maryland estate tax;
- (5) a final determination on a claim for return of seized property under § 13-839 or § 13-840 of this title; or
- (6) a disallowance of a claim for refund under § 13-904 of this title.

(b) 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to tax assessments issued by the Comptroller on or after July 1, 1991.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved April 30, 1991.