

13-105.

SUBJECT TO THE APPROVAL OF THE TREASURER, THE COMPTROLLER BY REGULATION MAY PROVIDE FOR PAYMENT IN FUNDS THAT ARE IMMEDIATELY AVAILABLE TO THE STATE OF ANY DELINQUENT UNPAID TAX LIABILITY FOR:

- (1) INCOME TAX WITHHELD BY AN EMPLOYER;
- (2) INCOME TAX FROM A CORPORATION; OR
- (3) SALES AND USE TAX.

13-302.

(A-1) IF THE COMPTROLLER DETERMINES THAT THE TAXPAYER'S RECORDS ARE SO DETAILED, COMPLEX, OR VOLUMINOUS THAT AN AUDIT OF ALL DETAILED RECORDS WOULD BE UNREASONABLE OR IMPRACTICAL, THE COMPTROLLER MAY COMPUTE THE SALES AND USE TAX BY USING SCIENTIFIC RANDOM SAMPLING TECHNIQUES.

13-604.

(b) On or before October 1 of each year, the Comptroller shall set the annual interest rate for the next calendar year as the percent, rounded to the nearest whole number, that is at the percent that equals:

- (1) for moneys owed to the State, the greater of:

- (i) [12%] 13%; or

- (ii) [2] 3 percentage points above the average prime rate of interest quoted by commercial banks to large businesses during the State's previous fiscal year, based on determination by the Board of Governors of the Federal Reserve Bank; and

13-713.

(a) If a person pays a tax, interest, or penalties under this article by a check that is not honored by the bank on which it is drawn, the tax collector shall assess a service charge of [\$10] \$30 against the person.

13-901.

- (g) A claim for refund of sales and use tax may be filed by a claimant who:

- (1) pays the tax on a sale exempt under [§ 11-215] § 11-216 of this article;
  - (2) refunds the tax to a buyer in a cancelled or rescinded sale under § 11-403(c) of this article; [or]
  - (3) pays the tax in a cancelled or rescinded sale for which the vendor refuses to refund the tax as required under § 11-403(c) of this article; OR