(B) LIMITATIONS.

THE APPROPRIATE OFFICIAL MAY NOT PAY A REFUND CLAIM UNDER § 14-907 OR § 14-908 IF:

(1) AN APPEAL THAT RELATES TO THE REFUND CLAIM IS PENDING;

(2) THE REFUND CLAIM IS NOT SUBMITTED WITHIN THE TIME REQUIRED BY § 14-915 OF THIS SUBTITLE; OR

(3) THE CLAIMANT HAS DELINQUENT STATE, COUNTY, OR MUNICIPAL CORPORATION TAXES, CHARGES, OR FEES.

REVISOR'S NOTE: Subsections (a) and (b)(2) of this section are new language that in part are substituted for the references to refund payment in former Art. 81, §§ 213 and 214(a), and in part repeat the provisions of present Art. 81, § 219, the first sentence of present Art. 81, § 218, the first sentence of § 219, and the first clause of the second sentence of § 216. The substituted language states expressly when a refund claim under this subtitle must be paid and for what amount.

Subsection (b)(2) is new language added to clarify that the filing time requirement must be met before payments can be made.

The introductory exception of subsection (a) of this section is added to indicate that there are exceptions. See, e.g., § 14-611 of this title.

The third through the fifth sentences of present Art. 81, § 218, which relate to the collections of "special taxes" are omitted as inapplicable in light of current practice with regard to recordation and transfer taxes.

14-917. SAME -- INTEREST.

(A) RECORDATION TAX AND TRANSFER TAX.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, INTEREST SHALL BE PAID ON A REFUND CLAIM UNDER § 14-907 OR § 14-908 OF THIS SUBTITLE AT THE RATE OF 6% A YEAR ON THE AMOUNT OF THE REFUND FROM THE DATE THAT THE TAX WAS PAID.

(B) EXCEPTIONS.

INTEREST MAY NOT BE PAID ON A REFUND CLAIM BASED ON A MISTAKE OR ERROR THAT IS ATTRIBUTABLE ONLY TO THE CLAIMANT AND NOT TO THE DEPARTMENT, A CLERK OF THE COURT, OR THE DIRECTOR OF FINANCE IN PRINCE GEORGE'S COUNTY.