(C) ESTIMATED PERSONAL PROPERTY TAX.

INTEREST SHALL BE PAID ON A REFUND CLAIM UNDER § 14-906(A)(2) OF THIS SUBTITLE AS PROVIDED BY § 14-608 OF THIS TITLE.

REVISOR'S NOTE: Subsections (a) and (b) of this section repeat the provisions of the second sentence of present Art. 81, § 218.

Subsection (c) of this section is new language derived without substantive change from the interest provision in the second clause of the third sentence of former Art. 81, § 49B.

In subsection (a) of this section, the present references to "fees, charges, penalties or interest so refunded" is omitted as unnecessary in light of the use of the word "tax".

In subsection (b) of this section, the reference to an error attributable to "the Department, a clerk of the court, or the Director of Finance of Prince George's County" is substituted for the present reference to an error attributable to "the State, county, or municipal taxing authority", for clarity.

Defined term: "Department" § 1-101

SUBTITLE 10. CRIMES AND OFFENSES.

14-1001. NEGLIGENT FAILURE TO PROVIDE INFORMATION.

A PERSON WHO NEGLIGENTLY FAILS TO PROVIDE ANY INFORMATION AS REQUIRED UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING $500.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 220, as that section relates to the prohibition and penalty for negligent failure to provide required information.

The reference to information "as required under this article" is added for clarity.

The present phrase "who either as principal or agent", is omitted in light of the use of the defined term "person".

The present reference to "at the time and in the manner", which modifies "required", is omitted as superfluous.

The present phrase "without due excuse" is omitted as