

hereby authorized to abate the unpaid portion of any tax, assessment or deficiency or any liability with respect thereof if he determines by regulation adopted pursuant to this section that the administration and collection costs involved would not warrant collection of the amount due.

310. REFUNDS.

(a) In the event any person pays more tax than is found to have been due, the Comptroller shall refund the overpayment in the manner herein provided except that any refund in an amount less than one (\$1.00) dollar shall not be made.

(b) Any claim for a refund made under and pursuant hereto shall be in such form, verified in such manner, contain such information, and be supported by such documents as may be prescribed by regulations of the Comptroller and shall be filed within three years from the date the return was due to be filed, *and where the refund for which claim is filed is attributable to withholding of tax by an employer and the employee has not filed a return as required under Section 294 of this sub-title within the time fixed by Section 305 hereof, such refund claim shall be barred after one year from the date the return was due to be filed as set forth in said section 305 of this sub-title.* [otherwise such claim] Any refund claim not filed within the time prescribed in this sub-section (b) shall be barred and in no event shall the Comptroller honor or pay said refund claimed, anything in Section 215 of this article to the contrary notwithstanding.

(c) All claims for a refund of income tax paid pursuant to this sub-title, and which may be allowed under the provisions of this sub-title, shall be certified to the Comptroller who, if no appeal is pending, shall cause the same to be paid out of any funds appropriated or held for that purpose. Interest at the rate of six per cent. (6%) per annum shall be paid on such amounts refunded accounting from the date the return required under this sub-title was due to be filed, but interest shall not be paid on tax refunds now pending or subsequently filed pursuant to this section where the tax originally paid was paid in whole or in part by reason of a mistake or error on the part of the taxpayer and not attributable to the State or any department or agency thereof nor shall interest be paid on any tax refund where the refund is attributable to excessive withholding or overestimating the tax under Section 312 of this sub-title.

(d) If any portion of the taxes for which refunds are allowed pursuant hereto were paid to any county or city of this State, the Comptroller shall charge a proportionate part of the refund and interest against such county or city and deduct the same from subsequent payments of the shares of the taxes collected pursuant to this sub-title to such county or city.

(e) Any person filing a claim for refund pursuant hereto, which claim has been disallowed by the Comptroller, in whole or in part, shall within thirty (30) days from the receipt of notice of such disallowance, be entitled to appeal to the State Tax Commission and from the action of the State Tax Commission may appeal to the courts of this State in the same manner as appeals are permitted from any other action of the State Tax Commission under