

(e) A claim for refund of motor carrier tax may be filed by a claimant who has excess motor carrier tax credit as provided under [§ 9-309(b)] § 9-214(B) of this article.

13-905.

(b) (1) The Comptroller may not pay a claim for refund of financial institution franchise tax or income tax if the amount of the refund due is less than \$1.

(2) IF A CLAIM FOR REFUND OF INCOME TAX IS BASED ON A RETURN THAT IS FILED JOINTLY BY THE PERSONAL REPRESENTATIVE AND SURVIVING SPOUSE OF A DECEDENT, THE COMPTROLLER SHALL PAY THE CLAIM TO THE ESTATE OF THE DECEDENT.

(c) The Comptroller may not pay a refund of excess motor carrier tax credit unless:

(1) the motor carrier has provided a bond under § [9-315] 13-825 of this [article] TITLE;

(2) the Comptroller has audited the records of the motor carrier; or

(3) the motor carrier has complied with Title 9, Subtitle [3] 2 of this article and regulations adopted under it for a full registration year and the Comptroller, in the Comptroller's discretion, allows the refund.

13-908.

If the [Comptroller] TAX COLLECTOR determines that collection of financial institution franchise tax or income tax is not warranted because of the administration and collection costs involved, the [Comptroller] TAX COLLECTOR may abate the tax or any interest, penalties or charges relative to the tax.

13-1001.

(a) A person who is required to file an admissions and amusement tax return and who willfully fails to file the return as required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(b) A person who IS REQUIRED TO FILE A FINANCIAL INSTITUTION TAX RETURN AND WHO willfully fails to file [a financial institution tax] THE return [or an income tax return] as required under Title 8 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.