

88 Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act; or

89 (B) if the return is not filed electronically.

90 (c) (i) ~~[In the case of]~~ Subject to Subsection (5)(d), for an amended return, interest on  
 91 an overpayment ~~[shall be]~~ is allowed for a time period:

92 ~~[(A) for a time period:]~~

93 ~~[(F)] (A)~~ that begins on the later of:

94 ~~[(Aa)] (I)~~ the date the original return was filed; or

95 ~~[(Bb)] (II)~~ the due date for filing the original return not including any extensions for  
 96 filing the original return; and

97 ~~[(H)] (B)~~ that ends on the date the commission receives the amended return ~~[, and]~~.

98 ~~[(B) if the commission does not make a refund of an overpayment under this~~  
 99 ~~Subsection (5)(c):]~~

100 ~~[(F) if the amended return is]~~

101 (ii) For an amended return filed electronically with respect to a tax under Chapter 7,  
 102 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act, ~~[and is~~  
 103 ~~filed electronically;]~~ interest on an overpayment is allowed if the commission does not process  
 104 a refund of the overpayment within a 45-day period after the date the commission receives the  
 105 amended return, for a time period:

106 ~~[(Aa)] (A)~~ that begins 46 days after the commission receives the amended return; and

107 ~~[(Bb)] (B)~~ ~~[subject to Subsection (5)(c)(ii);]~~ that ends on the date that the commission  
 108 completes processing the refund of the overpayment ~~[, or]~~.

109 ~~[(H)] (iii)~~ ~~[if the amended return is with respect to a tax, fee, or charge except for a tax~~  
 110 ~~under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax~~  
 111 ~~Act, or is not filed electronically;]~~ For an amended return not filed electronically or with  
 112 respect to any tax, fee, or charge not described in Subsection ~~H→ (5)(c)(iii)~~ (5)(c)(ii) ←H , interest  
 112a on an

113 overpayment is allowed if the commission does not process a refund of the overpayment within  
 114 a 90-day period after the date the commission receives the amended return, for a time period:

115 ~~[(Aa)] (A)~~ that begins 91 days after the commission receives the amended return; and

116 ~~[(Bb)] (B)~~ ~~[subject to Subsection (5)(c)(ii);]~~ that ends on the date that the commission  
 117 completes processing the refund of the overpayment.

118 ~~[(ii) For purposes of Subsection (5)(c)(i)(B)(I)(Bb) or (5)(c)(i)(B)(II)(Bb), interest shall~~