Gas is supposed to be linked to cost of computation + storage.

But computation is a one time energy cost whereas storage is a cost per unit of time.

Without a gas refund function, it can work well since you can say that Gas = Computation power + Cost of storage for lifetime.

But if you introduce refund and you break the ‘lifetime’, you need to make sure that amount of gas refunded is a function of (Time of refund - Time of initial storage) otherwise the consistence of gas is broken. (You’re mixing apples and carrots)