

CHAPTER 71

(Senate Bill 175)

AN ACT concerning

Income Tax - Claims for Refunds

FOR the purpose of allowing certain claims for refund or credit for overpayment of income tax to be filed within a certain period after the date of certain decisions of administrative boards or courts; providing for the application of this Act in a certain manner to certain claims filed before the effective date of this Act; and generally relating to the limitations period for certain claims for refund or credit for overpayment of income tax.

BY adding to

Article - Tax - General

Section 13-1104(j)

Annotated Code of Maryland

(1997 Replacement Volume and 2002 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

13-1104.

(J) NOTWITHSTANDING SUBSECTION (C) OF THIS SECTION, A CLAIM FOR REFUND OR CREDIT FOR OVERPAYMENT OF INCOME TAX ATTRIBUTABLE TO A RIGHT TO A REDUCTION IN A PERSON'S MARYLAND INCOME TAX THAT IS ESTABLISHED BY A DECISION OF AN ADMINISTRATIVE BOARD OR BY AN APPEAL OF A DECISION OF AN ADMINISTRATIVE BOARD MAY BE FILED WITHIN 1 YEAR AFTER THE DATE OF A FINAL DECISION OF THE ADMINISTRATIVE BOARD OR A FINAL DECISION OF THE HIGHEST COURT TO WHICH AN APPEAL OF A FINAL DECISION OF THE ADMINISTRATIVE BOARD IS TAKEN.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding § 13-1104 of the Tax - General Article, a claim filed on or after January 1, 2000, but before July 1, 2003 for refund or credit for overpayment of income tax may not be denied on the basis of late filing of the claim if the claim:

(1) is attributable to a right to a reduction in a person's Maryland income tax that is established by a decision of an administrative board or by an appeal of a decision of an administrative board; and

(2) was filed within 18 months after the date of a final decision of the administrative board or a final decision of the highest court to which an appeal of a final decision of the administrative board was taken.