

thereof, which, if approved by the Comptroller, shall be refunded out of any funds appropriated for such purpose, or, if no such funds are available, shall be certified to the Governor for inclusion in the next budget. In the case of State taxes or other charges erroneously or mistakenly paid to any collector or other agent authorized by law to collect State taxes, claims for refund may be made upon such collector or other agent who, if authorized by the State Comptroller, may refund the same out of any State funds in the hands of such collector or other agent. Provided, however, that no refund shall be made, approved or certified in any case where a remedy by way of appeal or otherwise was provided by law for challenging the amount or validity or binding effect of such tax or charge, or of any assessment which may have been the basis thereof.

153. Whenever any person shall claim to have erroneously or mistakenly paid to the County Commissioners of any County, or to the Collector for such County, or to the Mayor and City Council of Baltimore, or the collector for Baltimore City, more money for local taxes or other charges than was properly and legally chargeable to or collectible from such person, he may file with the collector a written application for the refund thereof, and if approved by such collector, the said County Commissioners or the Mayor and City Council of Baltimore shall levy and pay to such person any money that was so paid; provided, however, that no refund shall be made or approved in any case where a remedy by way of appeal or otherwise was provided by law for challenging the amount or validity or binding effect of such tax or charge, or of any assessment which may have been the basis thereof.

SEC. 3. *And be it further enacted*, That Section 188 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Appeals", be, and the same is hereby repealed and re-enacted, with amendments, to read as follows:

188. No appeal to the State Tax Commission from the County Commissioners or the Appeal Tax Court, and no appeal from the State Tax Commission to a Circuit Court, or from a Circuit Court to the Court of Appeals, shall stay or in any manner affect the collection or enforcement of the assessment or classification complained of; but upon the final determination of any such appeal any money paid, in excess of the amount properly chargeable under such determination, shall be refunded by the collector to whom such excess payment was made, out of any local tax funds in his hands, for