

CHAPTER 407.

AN ACT to repeal and re-enact, with amendments, Section 150 of Article 81 of the Code of Public General Laws of Maryland, 1929 Supplement, title "Revenue and Taxes," sub-title "Suits for Collection of Taxes," and to repeal and re-enact, with amendments, Sections 152 and 153 of Article 81 of the Code of Public General Laws of Maryland, 1929 Supplement, title "Revenue and Taxes," sub-title "Refund of Taxes," relating to the defenses which may be raised in suits for collection of taxes and the rights of taxpayers in respect to the recovery of taxes erroneously or mistakenly paid.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 150 of Article 81 of the Code of Public General Laws of Maryland, 1929 Supplement, title "Revenue and Taxes," sub-title "Suits for Collection of Taxes," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

150. In any such action the certificate of the authority charged with the collection of the tax, that is, the Comptroller of the Treasury, collector of any county and/or city, showing the amount of tax due with all penalties and interest shall be prima facie evidence to entitle the plaintiff to judgment for the amount of such tax, penalty and interest and shall cast upon the defendant the burden of proving that the tax has been paid or any other sufficient defense, but this section shall not be construed to permit the defendant to interpose any defense which he might have raised by way of appeal from the assessment upon which such tax was levied.

SEC. 2. *And be it further enacted,* That Sections 152 and 153 of Article 81 of the Code of Public General Laws of Maryland, 1929 Supplement, title "Revenue and Taxes," sub-title "Refund of Taxes," be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

152. Whenever any person shall have erroneously or mistakenly paid into the Treasury of the State more money for taxes or other charges than was properly and legally chargeable to or collectible from such person and shall have filed with the Comptroller of the State a written demand for the refund thereof the Comp-