

be enforced or renewed as other judgments or decrees, and (c) that where the assessment of any tax imposed by this Article has been made within the period of limitation properly applicable to such assessment, such tax may be collected by an action at law or suit in equity if commenced within four years after the assessment of the tax.

SEC. 3. *And be it further enacted*, That Sections 161 and 162 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Refund of Taxes", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

161. Whenever any person shall claim to have erroneously or mistakenly paid into the Treasury of the State more money for ordinary taxes than was properly and legally chargeable to or collectible from such person he may file with the Comptroller of the State a written demand for the refund 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 ordinary State taxes erroneously or mistakenly paid to any collector or other agent authorized by law to collect such 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. No refund shall be made, approved or certified in any case where it appears that the assessment upon which such taxes were levied and collected has become final and has not been modified on appeal as provided in this Article, and the only basis for the refund is a claim that such assessment was erroneous or excessive. Such claim for refund shall be in such form, verified in such manner, contain such information and be supported by such documents as may be prescribed by regulations of the Comptroller, and shall be filed within three years from the date of the payments of the ordinary taxes for which refund is requested.

162. 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 ordinary county or city taxes 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