

was so paid. No refund shall be made or approved 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 County Commissioners or Mayor and City Council of Baltimore and shall be filed within three years from the date of the payments of the ordinary taxes for which refund is requested.

SEC. 4. *And be it further enacted,* That five new sections be and the same are hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Refund of Taxes", said new section to follow immediately after Section 162 of said Article, to be known as Sections 162A, 162B, 162C, 162D and 162E, and to read as follows:

162A. Whenever any person shall have erroneously or mistakenly paid to the State more money for special taxes imposed by this Article or other fees or charges, than was properly and legally payable, or shall have paid any special taxes which were erroneously or illegally assessed or collected, or penalties or interest thereon collected without authority, or in any other manner wrongfully collected, he may file with the Department a written claim for the refund thereof. The Department shall investigate the merits of such claim, and the taxpayer filing the same shall be entitled to a hearing thereon before the Department. 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 Department, and shall be filed within three years from the date of the payment of the special taxes, fees, charges, penalties or interest for which refund is requested.

162B. If after investigation and hearing the Department determines that such claim is just and proper and should be allowed, in whole or in part, it shall so notify the Comptroller and the claim for refund shall be allowed, otherwise the same shall be disallowed; provided, however, that no claim or refund shall be allowed as to any taxes, fees, charges, penalties or interest paid more than three years prior to the filing of such claim for refund. If the Department determines that such claim is not just and proper and should not be allowed, it shall disallow such claim for refund. Notice of the action of the Department in allowing or disallowing such claim for re-