

Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Refund of Taxes", as said sections were enacted by Chapter 701 of the Acts of 1941.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 162A, 162B, 162C and 162D of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Refund of Taxes", as said sections were enacted by Chapter 701 of the Acts of 1941, be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

162A. Whenever any person shall have erroneously or mistakenly paid to any State agency authorized to collect the same 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 such agency a written claim for the refund thereof. Such agency shall investigate the merits of such claim, and the taxpayer filing the same shall be entitled to a hearing thereon before such agency. 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 the Comptroller, 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 such agency 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 for 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 such agency 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 such agency in allowing or disallowing such claim for refund, in whole or in part, shall be given to the taxpayer making such claim for refund in the same manner as notices of assessment are given.

162C. The person filing a claim for refund or the Comptroller on behalf of the State shall be entitled to appeal from any final action of such agency in allowing or disallowing any claim for refund, in whole or in part, to the State Tax Com-