

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 in any county or the Appeal Tax Court in Baltimore City a written application for the refund thereof, and if approved by such collector, or the said Appeal Tax Court 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. 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 ordinance of the 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. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved May 4, 1943.

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CHAPTER 484.

(House Bill 121)

AN ACT to add a new section to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", said new section to be known as Section 8(c) and to follow immediately after Section 8(b) of said Article, fixing the situs of shares of stock taxable under the provisions of said Article, held in trust for residents of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Section 8 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", said new section to be known as Section 8(c), to follow immediately after Section 8(b) of said Article, and to read as follows: