

81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes," sub-title "Retail Sales Tax Act," heading "Revisions and Appeals," and to enact in lieu thereof one new Section to be under the heading "Revisions and Appeals," said Section to be known as Section 287(a) to immediately follow after Section 286, to set the time for revisions and appeals and provide for finality of assessments; and to repeal and re-enact, with amendments, sub-section (d) of Section 310 of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes," sub-title "Maryland Use Tax," sub-heading "Exemptions," limiting the exemption for Sales and Gross Receipts taxes paid to other States.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 284 of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes," sub-title "Retail Sales Tax Act," heading "Refunds," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

284. Whenever any vendor has refunded a tax paid by a purchaser, as provided in Section 283 of this sub-title, or whenever any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this sub-title (to the Comptroller,) *except pursuant to an assessment made under Sections 280 or 281 and except to final determinations under Sections 287 or 288 of this sub-title,* the Comptroller shall refund such tax if application therefor shall be made in writing within (one year) *three years* from the payment of the tax stating the ground or grounds for refund. Such application may be made by the person upon whom the tax was imposed or by any vendor who collected and paid such tax to the Comptroller if the vendor establishes to the satisfaction of the Comptroller, under such regulations as he may prescribe, that the tax was paid on a sale which had been rescinded or cancelled or was erroneously, illegally or unconstitutionally collected. The Comptroller may, in lieu of any refund required to be made by this section, allow credit therefor on subsequent payments due from the applicant.

SEC. 2. *And be it further enacted,* That Section 287(a) of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes," sub-title "Retail Sales Tax Act," heading "Revisions and Appeals," be and the same is hereby repealed and one new Section is hereby enacted in lieu thereof, said new Section to be under the