

Maryland (1947 Supplement), title "Alcoholic Beverages," sub-title "Restrictions Upon Licensees," be and it is hereby repealed.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1951.

Approved May 7, 1951.

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CHAPTER 674

(Senate Bill 342)

AN ACT to repeal and re-enact, with amendments, Section 248 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Income Tax," relating to refunds of income taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 248 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

248. REFUNDS. In the event any person pays more tax than is found to have been due, the Comptroller shall refund the over-payment [in the same manner as other refunds are made, except to the extent herein provided.] *in the manner herein provided.*

*Any claim for a refund made under and pursuant hereto 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 the return was due to be filed, otherwise such claim shall be barred and in no event shall the Comptroller honor or pay said refund claimed, anything in Section 162A of this Article to the contrary notwithstanding.*

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.