

roneously computed or calculated, the taxpayer may file with the collector in any county or of Baltimore City a written application for a refund in the amount of the erroneous computation or calculation, and if approved by the collector and the county commissioners, county council, or the bureau of assessments of Baltimore City, the county commissioners, county council or mayor and city council of Baltimore shall provide for payment of said claim either from available current funds or by tax levy to raise the money necessary to make the refund. In the event of refusal by the collector to pay a claim for refund under this subsection, the remedy of the taxpayer shall be an action on implied assumpsit setting forth clearly the nature of the claim in appropriate paragraphs or counts so that the issue or issues of repayment may be clear for judicial determination. Such suit shall be filed within three years from the date of the payment of the tax bill against which such claim for refund is requested.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1962.*

Approved March 23, 1962.

CHAPTER 110

(House Bill 157)

AN ACT to repeal and re-enact, with amendments, Section 5 (D) (1) and Section 5 (D) (3) of Chapter 86 of the Acts of 1960, said Chapter 86 having been the General Construction Loan Act of 1960 and being amended in order to permit additional uses to be made of the monies therein appropriated for the Military Department; and amending Section 8 of said Chapter 86 of the Acts of 1960 to the extent necessary to renew the provisions of said Section 8 for a period of two years from the effective date of this Act with respect to the changes herein made for the Military Department and with respect to an item authorized by said Act for the University of Maryland in the amount of \$1,450,000, relating to acquisition of land and properties for extension of the Baltimore campus of the University.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 5 (D) (1) and Section 5 (D) (3) of Chapter 86 of the Acts of 1960 be and they are hereby repealed and re-enacted, with amendments to read as follows:

5(D) Military Department:

(1) Construction and remodeling of facilities at Martin Company Airfield, including administration building, hangar, and parking area, to accommodate the 135th Troop Carrier and Air Base Squadron, Maryland Air National Guard and for necessary grading, curbs, roads, parking areas and appurtenances at Military installations at Greenbelt, Gunpowder Rifle Range, Havre de Grace, Highfield, Kensington, northwest Baltimore, and Towson Artillery Group Head-