

ment), title "Revenue and Taxes," subtitle "Refund of Taxes," TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 213 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES," SUBTITLE "REFUND OF TAXES," AND TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 214 (A) OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1962 SUPPLEMENT), TITLE "REVENUE AND TAXES," SUBTITLE "REFUND OF TAXES," to make the authority for refund of certain taxes erroneously paid applicable notwithstanding ~~any other prohibition~~ CERTAIN PROHIBITIONS of law on refunds of taxes erroneously paid.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 214 (c) of Article 81 of the Annotated Code of Maryland (1962 Supplement), title "Revenue and Taxes," subtitle "Refund of Taxes," be and it is hereby repealed ~~and re-enacted, with amendments,~~ to read as follows:

214.

~~(c) [When] Notwithstanding the provisions of subsection (a) above or of any other applicable law, when any person has paid in full any tax bill which was erroneously 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.~~

(C) REFUND OF ERRONEOUS COMPUTATION OR CALCULATION.—WHEN ANY PERSON HAS PAID IN FULL ANY TAX BILL WHICH WAS ERRONEOUSLY COMPUTED OR CALCULATED, THE TAXPAYER MAY FILE WITH THE COLLECTOR IN ANY COUNTY OR BALTIMORE CITY A WRITTEN APPLICATION FOR A REFUND IN THE AMOUNT OF THE ERRONEOUS COMPUTATION OF 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