

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 SECTION 213 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES," SUBTITLE "REFUND OF TAXES," AND SECTION 214 (A) OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1962 SUPPLEMENT), TITLE "REVENUE AND TAXES," SUBTITLE "REFUND OF TAXES," BOTH BE AND THEY ARE HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, TO READ AS FOLLOWS:

213. STATE TAXES.

WHENEVER ANY PERSON SHALL CLAIM TO HAVE ERRONEOUSLY OR MISTAKENLY PAID INTO THE TREASURY OF THE STATE MORE MONEY FOR ORDINARY TAXES THAN WAS PROPERLY AND LEGALLY CHARGEABLE TO OR COLLECTIBLE FROM SUCH PERSON HE MAY FILE WITH THE COMPTROLLER OF THE STATE A WRITTEN DEMAND FOR THE REFUND THEREOF, WHICH, IF APPROVED BY THE COMPTROLLER, SHALL BE REFUNDED OUT OF ANY FUNDS APPROPRIATED FOR SUCH PURPOSE, OR, IF NO SUCH FUNDS ARE AVAILABLE, SHALL BE CERTIFIED TO THE GOVERNOR FOR INCLUSION IN THE NEXT BUDGET. IN THE CASE OF ORDINARY STATE TAXES ERRONEOUSLY OR MISTAKENLY PAID TO ANY COLLECTOR OR OTHER AGENT AUTHORIZED BY LAW TO COLLECT SUCH TAXES, CLAIMS FOR REFUND MAY BE MADE UPON SUCH COLLECTOR OR OTHER AGENT WHO, IF AUTHORIZED BY THE STATE COMPTROLLER, MAY REFUND THE SAME OUT OF ANY STATE FUNDS IN THE HANDS OF SUCH COLLECTOR OR OTHER AGENT. NO REFUND SHALL BE MADE, APPROVED OR CERTIFIED 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; PROVIDED, HOWEVER, THAT THIS PROHIBITION SHALL NOT APPLY TO ANY CASE IN WHICH A PERSON HAS PAID A TAX BILL WHICH IS ERRONEOUS BY REASON OF ANY MERE MATHEMATICAL, MECHANICAL OR OTHER CLERICAL ERROR BY THE TAXING AUTHORITY, EXCLUSIVE OF ANY ERROR OF VALUATION, IN THE COMPUTATION, CALCULATION OR RECORDATION OF THE ASSESSMENT UPON WHICH SAID TAX BILL IS BASED. 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 REGU-