

OR ZONE WHEREIN THERE IS CONDUCTED AN ACTIVE MILITARY POLICING OPERATION UNDERTAKEN BY THE GOVERNMENT OF THE UNITED STATES IN CONJUNCTION WITH A FOREIGN NATION IN COMBATING AN EXISTING HOSTILE FORCE OR ELEMENT AND SHALL CONTINUE UNTIL THE CESSATION THEREOF, BUT NEVERTHELESS SUCH EXCLUSION SHALL BE INAPPLICABLE EXCEPT AS HEREIN LIMITED TO MILITARY PERSONNEL ASSIGNED TO A MILITARY STATION WITHOUT THE CONTINENTAL LIMITS OF THE UNITED STATES, ITS TERRITORIES OR POSSESSIONS.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1964.

Approved April 7, 1964.

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CHAPTER 90

(Senate Bill 45)

AN ACT to repeal and re-enact, with amendments, Section 214(c) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Refund of Taxes", correcting ~~an error~~ ERRORS in the law relating to refunds of taxes which have been erroneously computed or calculated.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 214(c) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Refund of Taxes", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

214.

(c) 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 [of] *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 sub-section, the remedy of the taxpayer shall be an action ~~or~~ 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, 1964.

Approved April 7, 1964.