

CHAPTER 644

(Senate Bill 171)

AN ACT to repeal and re-enact, with amendments, Sections 215 to 219, inclusive, of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Refund of Taxes," to provide that the refund claim procedures generally applicable to State special taxes or other fees or charges shall likewise be applicable to county and municipal special taxes or other fees or charges, and providing that any claim for refund of State, county or municipal special taxes shall be deemed disallowed if not acted upon within 6 months of the date of filing.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sections 215 to 219, inclusive, of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Refund of Taxes," be and they are hereby repealed and re-enacted, with amendments, to read as follows:*

215.

Whenever any person shall have erroneously or mistakenly paid to any State, *county or municipal* agency authorized to collect the same more money for special TAXES [imposed by this article] or other fees or charges, than was properly and legally payable, or shall have paid any special taxes which were erroneously or illegally assessed or collected, or penalties or interest thereon collected without authority, or in any other manner wrongfully collected, he may file with such agency a written claim for the refund thereof. Such agency shall investigate the merits of such claim, and the taxpayer filing the same shall be entitled to a hearing thereon before such agency. 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 the Comptroller, or the chief fiscal officer of the county or municipality, as the case may be, and shall be filed within three years from the date of the payment of the special taxes, fees, charges, penalties or interest for which refund is requested.

216.

If after investigation and hearing such agency determines that such claim is just and proper and should be allowed, in whole or in part, it shall so [notify the Comptroller and the claim for refund shall be allowed, otherwise the same shall be disallowed; provided,] *indicate and shall forward the claim to the Comptroller or the chief fiscal officer of the county or municipality, as the case may be, for approval. If approved the claim for refund shall be allowed; provided, however, that no claim for refund shall be allowed as to any taxes, fees, charges, penalties or interest paid more than three years prior to the filing of such claim for refund. [If such agency determines that such claim is not just and proper and should not be allowed, it shall disallow such claim for refund. Notice of the action of such agency in allowing or disallowing such claim for refund, in whole or in part, shall be given to the taxpayer making such claim for refund in the same manner as notices of assessment are*