

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 39A of Article 81 of the Annotated Code of Maryland (1971 Supplement), title "Revenue and Taxes," subtitle "Assessors and Discovery of Taxable Property," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

39A.

(a) Whenever the [supervisors of assessments or the department of assessments of Baltimore City] OR THE *State Department of Assessments and Taxation* shall determine that the assessment of any personal property was erroneous due to an existing exemption to which the taxpayer was entitled at the time of assessment, the taxpayer shall be entitled to a refund of the personal property taxes paid according to the erroneous assessment, notwithstanding the failure to protest and appeal the erroneous assessment in accordance to the provision of this article.

(b) [No taxpayer shall be eligible for a refund under this section for taxes paid more than five years prior to determination of the erroneous assessment;] *Any taxpayer who shall apply within five (5) years from the date of FINALITY FOR assessment for any tax year shall be eligible for a refund under this section for any taxes paid for such tax year as a result of any erroneous assessment of personal property; provided, however, that any taxpayer shall have until July 1, 1973, to apply for and be eligible for such refund based on any erroneous assessment of personal property made since January 1, 1966. DECEMBER 31, 1965.*

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1972.

Approved May 26, 1972.

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CHAPTER 404

(Senate Bill 369)

AN ACT to repeal and re-enact, with amendments, Section 110 of Article 2B of the Annotated Code of Maryland (1968 Replacement Volume), title "Alcoholic Beverages," subtitle "Restrictions Upon Licensees," to permit, and increase the dollar amount of signs and displays certain brandowners of alcoholic beverages other than Beer and Malt Beverages may under certain conditions give, loan, or furnish to retailers, to specify the dollar amount of materials and labor certain brandowners may furnish for the custom manufacture of such displays and the furnishing by wholesalers of signs, posters, and display installation services, under certain conditions, and to reduce the penalty for violation of this section.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 110 of Article 2B of the Annotated Code of Maryland (1968 Replacement Volume), title "Alcoholic Beverages," subtitle "Restrictions Upon Licensees," be and it is hereby repealed and re-enacted, with amendments, to read as follows: