

~~Article 81~~, Section 232 (14) OF THIS ARTICLE, providing for annual surveys of assessment ratios in the counties and Baltimore City.

SEC. 2. *And be it further enacted*, That Section 2 of Chapter 361 of the Acts of the General Assembly of 1971 be and it is hereby repealed.

[2. That it is the intention of the General Assembly that the valuation of tax exempt property required by Section 1 of this Act shall be completed, within budgetary limitations, by January 1, 1973.]

SEC. 3. *And be it further enacted*, That this Act shall take effect July 1, 1972.

Approved May 26, 1972.

CHAPTER 448
(Senate Bill 695)

AN ACT to add new Section 151A to Article 56 of the Annotated Code of Maryland (1972 Replacement Volume), title "Licenses," subtitle "Motor Vehicle Fuel Tax," to follow immediately after Section 151 thereof; and to add new Section 156A to said article, title and subtitle of the Code, to follow immediately after Section 156 thereof; to provide the procedure for the refund of any motor vehicle fuel taxes; to authorize the Comptroller or his agent or representative to conduct investigations and hold hearings concerning the motor vehicle fuel tax and to provide the procedures relating thereto.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 151A be and it is hereby added to Article 56 of the Annotated Code of Maryland (1972 Replacement Volume), title "Licenses," subtitle "Motor Vehicle Fuel Tax," to follow immediately after Section 151 thereof; and that new Section 156A be and it is hereby added to said article, title and subtitle of the Code, to follow immediately after Section 156 thereof; and all to read as follows:

151A.

(a) *Whenever any person, co-partnership, or corporation shall have erroneously or mistakenly paid to the Comptroller more money for motor vehicle fuel tax or other fees or charges, than was properly and legally payable, or shall have paid any motor vehicle fuel taxes which were erroneously or illegally assessed or collected, or penalties or interest thereon collected without authority, or in any other manner wrongfully collected without authority or in any other manner wrongfully collected, he may file with the office of the Comptroller a written claim for the refund thereof. The Gasoline Tax Division of the Office of the Comptroller shall investigate the merits of such claims, and the taxpayer filing the same shall be entitled to a hearing thereon pursuant to Section 156A of this article. Such claim for refund shall be in such form, verified in such manner, contain such*