

same shall take effect from the date of its passage.

Approved May 31, 1974.

CHAPTER 658

(Senate Bill 859)

AN ACT concerning

Revenue and Taxes - Refund of Taxes

FOR the purpose of ~~[[repealing]]~~ amending those provisions dealing with the refund of personal property taxes paid under erroneous assessment, and giving taxpayers the right to a refund where certain errors were made.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes

Section 39A

Annotated Code of Maryland

(1969 Replacement Volume and 1973 Supplement)

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes

Section 214(a)

Annotated Code of Maryland

(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 39A of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows :

Article 81 - Revenue and Taxes

[[[]]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