

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes
Section 310(b)
Annotated Code of Maryland
(1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 310(b) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

310.

(b) Any claim for a refund made under and pursuant hereto shall be in such form, verified in such manner, contain such information, and be supported by such documents as may be prescribed by regulations of the Comptroller and shall be filed within three years from the date the return was due to be filed[, and where the refund for which claim is filed is attributable to withholding of tax by an employer and the employee has not filed a return as required under Section 294 of this subtitle within the time fixed by Section 305 hereof, such refund claim shall be barred after one year from the date the return was due to be filed as set forth in said Section 305 of this subtitle]. Any refund claim not filed within the time prescribed in this subsection shall be barred and in no event shall the Comptroller honor or pay said refund claimed, any thing in Section 215 of this article to the contrary notwithstanding.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect for all taxable years beginning after December 31, 1974.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved February 11, 1975.