

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 exemption to which the taxpayer was entitled at the time of assessment by virtue of a regulation, administrative interpretation, or controlling case law existing as of the date 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.

67.

(a) The county commissioners in each county, the chief administrative officer in Montgomery County, and the [department] SUPERVISOR of assessments in Baltimore City, as to local taxes, and the Comptroller upon certificates of the county commissioners, the chief administrative officer in Montgomery County, or [department] SUPERVISOR of assessments in Baltimore City, as to State taxes, shall make all just allowances to the respective collectors for insolvencies and removals and for refunds of taxes made in accordance with the provisions of law. The supervisor of assessments and the county treasurer (in Montgomery County the director of finance) of each county and in Baltimore City, the city solicitor[, ] and the [director of the department] SUPERVISOR of assessments, and in any incorporated town in Caroline County, the town boards, may by an order, decrease or abate an assessment after the date of finality for any year, whether a protest against said assessment was filed before the date of finality or not, in order to correct erroneous and improper assessments and to prevent injustice, provided, that the reasons for such decrease or abatement shall be clearly set forth in such order.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 2, 1978.

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CHAPTER 316

(House Bill 151)

AN ACT concerning

Income Tax - Tax Preference Income

FOR the purpose of providing that the tax preference items