

SECTION 4. AND BE IT FURTHER ENACTED, That employers shall comply with all provisions of this subtitle no later than May 25, 1986.

SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 15, 1984.

CHAPTER 365

(Senate Bill 773)

AN ACT concerning

Revenue and Taxes - Application for Refund

FOR the purpose of altering the period during which a vendor or a taxpayer may file, under certain circumstances, to the Comptroller for a tax refund; and providing for a certain effective date and certain applicability.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 348
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

348.

Whenever any vendor has refunded a tax paid by a purchaser, as provided in § 347 of this subtitle, or whenever any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this subtitle, except pursuant to an assessment made under §§ 344, 345 or 346 and except to final determinations under §§ 351 or 352 of this subtitle, the Comptroller shall refund such tax if application therefor shall be made in writing within [three] 4 years from the payment of the tax stating the ground or grounds for refund. Such application may be made by the person upon whom the tax was imposed or by any vendor who collected and paid such tax to the Comptroller if the vendor establishes to the satisfaction of the Comptroller, under such regulations as he may prescribe, that the tax was paid on a sale which had been rescinded or cancelled or was erroneously, illegally or