

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

CHAPTER 158

(House Bill 102)

AN ACT concerning

Revenue and Taxes - Refunds

FOR the purpose of requiring that persons appealing to the Maryland Tax Court from any final action disallowing, in whole or in part, a claim for refund, file the appeal within a certain time; ~~and requiring that appeals from claims deemed to have been disallowed be filed within a certain time.~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 217
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

217.

The person filing a claim for refund shall be entitled to appeal from any final action taken under the provisions of § 216 of this subtitle in disallowing any claim for refund, in whole or in part, to the Maryland Tax Court, PROVIDED THAT SUCH APPEAL BE FILED WITHIN 30 DAYS FROM THE RECEIPT OF NOTICE OF SUCH DISALLOWANCE, and from the action of the Maryland Tax Court may appeal to the courts of this State, in the same manner as appeals are permitted from any other action of the Maryland Tax Court under the provisions of this article. If a claim for refund is neither allowed nor disallowed within 6 months from the date of filing of the claim, the claim may be deemed by the person filing it to have been finally disallowed and such person may file an appeal to the Maryland Tax Court under this section ~~and~~ PROVIDED THAT ~~SUCH APPEAL BE FILED WITHIN 30 DAYS FROM THE EXPIRATION OF THE SAID 6-MONTH PERIOD.~~