

The phrase to "is eligible for" a refund is added for clarity.

The reference to a claim that has been "collected without authority" is omitted as included in the reference to those "wrongfully collected", for clarity.

The reference to payment to "the clerk of a circuit court, the Director of Finance in Prince George's County, or the Department" is substituted for the present reference to "any State, county, or municipal agency authorized to collect the same", to identify specifically to whom the recordation tax is paid.

The present reference to "penalties or interest thereon collected" is omitted since there are no recordation tax penalties or interest.

Defined terms: "Department" § 1-101
"Person" § 1-101 "Property" § 1-101

14-908. TRANSFER TAX REFUND CRITERIA.

A PERSON WHO SUBMITS A WRITTEN REFUND CLAIM FOR TRANSFER TAX THAT HAS BEEN ERRONEOUSLY OR MISTAKENLY PAID TO OR ILLEGALLY OR ERRONEOUSLY ASSESSED OR WRONGFULLY COLLECTED BY THE CLERK OF A CIRCUIT COURT, THE DIRECTOR OF FINANCE IN PRINCE GEORGE'S COUNTY, OR THE DEPARTMENT, OR PAID ON PROPERTY EXEMPT WHOLLY OR PARTLY FROM THE TRANSFER TAX IS ELIGIBLE FOR A REFUND FROM THE DEPARTMENT, CLERK, OR DIRECTOR OF FINANCE THAT COLLECTED THE TRANSFER TAX.

REVISOR'S NOTE: This section repeats the provisions of the first sentence of present Art. 81, § 215, as that section relates to a transfer tax refund.

In this section and throughout this subtitle, where applicable, the references to the "transfer tax" are substituted for the present words "any special taxes", where applicable, since in this article the only "special taxes" are the recordation and transfer taxes. As to recordation tax, see Title 12 of this article. As to transfer tax, see Title 13 of this article.

The phrase "is eligible for", a refund is added for clarity.

The present reference to a claim that has been "collected without authority" is omitted as included in the reference to those "wrongfully collected", for clarity.