

TELEPHONE NUMBERS OF DELINQUENT TAXPAYERS AND MAY NOT BE DISCLOSED TO A THIRD PARTY OR USED FOR ANY OTHER PURPOSE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 13, 1986.

CHAPTER 421

(House Bill 187)

AN ACT concerning

Income Tax - Interest on Refund Claims

~~FOR the purpose of providing that interest on income tax refund claims may only be paid by the State in those instances where the refund is due to a mistake or error attributable to the State, and correcting certain language.~~

FOR the purpose of altering the computation of the interest paid on claims for income tax refunds; and generally relating to interest paid on income tax refund claims.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 310(c)
Annotated Code of Maryland
(1980 Replacement Volume and 1985 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

310.

(c) All claims for a refund of income tax paid pursuant to this subtitle, and which may be allowed under the provisions of this subtitle, shall be certified to the Comptroller who, if no appeal is pending, shall cause the same to be paid out of any funds appropriated or held for that purpose. Interest at the rate determined under § 204 of this article shall be paid on such amounts refunded accounting from the date ~~the return required under this subtitle was due to be filed~~ BEGINNING 60 45 DAYS AFTER THE FILING OF THE CLAIM AS REQUIRED IN THIS ARTICLE, but interest may not be paid on tax refunds now pending or subsequently filed pursuant to this section ~~{if}~~ UNLESS the