

(A) 7-YEAR LIMIT.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A TAX IMPOSED UNDER THIS ARTICLE MAY NOT BE COLLECTED AFTER 7 YEARS FROM THE DATE THE TAX IS DUE.

(B) 2-YEAR EXTENSION FOR APPOINTMENT OF RECEIVER OR TRUSTEE.

IF A TAX COLLECTOR FAILS TO COLLECT A TAX AND A RECEIVER OR TRUSTEE IS APPOINTED WITHIN THE PERIOD SPECIFIED IN SUBSECTION (A) OF THIS SECTION TO COMPLETE THE TAX COLLECTION, THE PERIOD FOR COLLECTING THE TAX EXTENDS FOR 2 YEARS FROM THE DATE THAT THE TRUSTEE OR RECEIVER IS APPOINTED.

(C) COLLECTION ACTION AFTER TIMELY ASSESSMENT.

IF THE ASSESSMENT OF ANY TAX HAS BEEN MADE WITHIN THE PERIOD OF LIMITATIONS APPLICABLE TO THE ASSESSMENT, A TAX MAY NOT BE COLLECTED AFTER 7 YEARS FROM THE DATE OF THE ASSESSMENT. ANY JUDGMENT ENTERED MAY BE ENFORCED OR RENEWED AS ANY OTHER JUDGMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 212, except (b), as that section related to taxes under this article.

In this section, the former word "payable" is deleted as surplusage in light of the word "due".

Former Art. 81, § 212(b), which related to the prosecution of an action initiated within the period of limitations, is deleted as surplusage.

Defined term: "Tax collector" § 13-101

13-1104. TIME FOR FILING CLAIMS FOR REFUND.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A CLAIM FOR REFUND UNDER THIS ARTICLE MAY NOT BE FILED AFTER 3 YEARS FROM THE DATE THE TAX, INTEREST, OR PENALTY WAS PAID.

(B) ALCOHOLIC BEVERAGE TAX.

A CLAIM FOR REFUND OF ALCOHOLIC BEVERAGE TAX MAY NOT BE FILED AFTER:

(1) 90 DAYS FROM THE DATE OF PURCHASE OR INVOICE OF EXEMPT ALCOHOLIC BEVERAGES USED BY A HOSPITAL OR RELIGIOUS ORGANIZATION; AND

(2) 6 MONTHS FROM THE DATE ON WHICH ALCOHOLIC BEVERAGES ARE CONDEMNED, LOST, OR RENDERED UNMARKETABLE.