

13-1104.

(f) Except AS PROVIDED IN § 13-508 OR for a claim under § 13-901(a)(1) or (2) of this title, a claim for refund of motor fuel tax may not be filed:

(1) after 1 year from the date of purchase;

(2) after October 1, if the claimant elects to file an annual claim for the 12-month period ending June 30; ~~{-or-}~~

(3) for a period of less than 1 year, after 3 months following the end of the period for which the claim is filed; ~~OR~~

~~{4}--FOR TAXES PAID PURSUANT TO AN ASSESSMENT, IF THE ASSESSMENT HAS BEEN CONTESTED BY THE PERSON SEEKING THE REFUND.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989 and shall be applicable to all motor carrier tax and motor fuel tax assessments made after June 30, 1989.

Approved May 5, 1989.

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CHAPTER 178

(House Bill 229)

AN ACT concerning

Income Tax - Nonresidents Addition and Subtraction Modifications

FOR the purpose of clarifying certain the applicability to nonresidents of certain addition and subtraction modifications to federal adjusted gross income that--are applicable--to--nonresidents for State income tax purposes; clarifying that for Maryland income tax purposes certain addition and subtraction modifications are not subject to certain limitations; clarifying that certain losses and adjustments not attributable to Maryland sources are an addition modification to the federal adjusted gross income of a nonresident; clarifying that certain subtraction modifications for corporations are not subject to a certain limitation; clarifying that a subtraction modification is allowed for income from certain property held in trust for the benefit of a nonresident or a corporation not doing business in the State; providing for corrections to certain cross-references that are rendered incorrect by this Act;