

Approved May 25, 1989.

-----

CHAPTER 783

(Senate Bill 513)

AN ACT concerning

Sales and Use Tax - Deficiencies Credits for Overpayments

FOR the purpose of requiring a tax collector to allow a credit against a certain sales and use tax deficiency assessments for certain overpayments of sales and use tax; providing that an overpayment of sales and use tax stops the accrual of interest on a sales and use tax deficiency assessment to the extent of the overpayment; providing for the application of this Act; and generally relating to the sales and use tax deficiencies.

BY repealing and reenacting, with amendments,

Article - Tax - General  
Section 13-401 and 13-402  
Annotated Code of Maryland  
(1988 Volume)

BY repealing and reenacting, without amendments,

Article - Tax - General  
Section 13-402 and 13-601(a)  
Annotated Code of Maryland  
(1988 Volume)

BY adding to

Article - Tax - General  
Section 13-601(f)  
Annotated Code of Maryland  
(1988 Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

13-401.