

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

Article 28 – Maryland–National Capital Park and Planning Commission

6–106.

(F) ~~SUBJECT TO § 6-111 OF THIS TITLE, THE TAXES AUTHORIZED BY UNDER SUBSECTIONS (A), (B), (C), AND (D) OF THIS SECTION SHALL BE LEVIED AND COLLECTED IN THE SAME MANNER, AS COUNTY TAXES ARE LEVIED AND COLLECTED. THESE TAXES SHALL HAVE THE SAME PRIORITY RIGHTS, BEAR THE SAME INTEREST AND PENALTIES, AND IN EVERY OTHER RESPECT BE TREATED IN ALL RESPECTS THE SAME AS COUNTY TAXES.~~

6–111.

NOTWITHSTANDING ANY PROVISION OF CHARTER OR LAW, THE TAXES AUTHORIZED UNDER THIS TITLE AND § 7-106 OF THIS ARTICLE ARE NOT SUBJECT TO ANY LIMITATION ON THE TAX RATE OR TAX REVENUES OF ~~A COUNTY~~ PRINCE GEORGE'S COUNTY.

7–106.

(E-1) SUBJECT TO § 6-111 OF THIS ARTICLE, THE TAXES AUTHORIZED BY THIS SECTION SHALL BE LEVIED AND COLLECTED IN THE SAME MANNER, HAVE THE SAME PRIORITY, BEAR THE SAME INTEREST, AND BE TREATED IN ALL RESPECTS AS COUNTY TAXES.

Article – Tax – Property

14–905.

(a) A person who submits a written refund claim to the appropriate collector for county or municipal corporation property tax erroneously or mistakenly paid to the collector is eligible for a refund of the amount paid that exceeds the amount that is properly and legally chargeable to or collectible from the person.

14–915.

To be eligible for a refund, a person must submit a refund claim on or before:

(1) 3 years from the date that the property tax is paid, for a claim under § 14–904, § 14–905(a), (b), or (d), or § 14–906(c) of this subtitle;

(2) 3 years from the date that the recordation tax is paid, for a claim under § 14–907 of this subtitle;

(3) 3 years from the date that the transfer tax is paid, for a claim under § 14–908 of this subtitle;

(4) 1 year from the date of finality of the erroneous assessment of personal property for which a claim is submitted under § 14–906(b)(1)(i) of this subtitle; or