

Article - Tax - General

10-703.

(a) Except as provided in subsection (b) of this section, a resident may claim a credit only against the State income tax for a taxable year in the amount determined under subsection (c) of this section for State tax on income paid to another state for the year.

13-1104.

(a) 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.

(1) A CLAIM FOR REFUND OR CREDIT FOR OVERPAYMENT OF INCOME TAX ATTRIBUTABLE TO A CREDIT CLAIMED UNDER § 10-703 OF THIS ARTICLE FOR THE PAYMENT OF A STATE TAX ON INCOME PAID TO ANOTHER STATE MAY NOT BE FILED AFTER THE LATER OF:

(1) THE END OF THE LIMITATION PERIOD OTHERWISE PRESCRIBED UNDER THIS SECTION; OR

(2) 1 YEAR AFTER THE DATE ~~THE OTHER STATE ASSESSED THE TAX~~ THE TAXPAYER RECEIVED NOTIFICATION THAT THE OTHER STATE'S INCOME TAX WAS DUE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1~~ June 1, 1995 and shall be applicable to any claim for refund or credit of overpayment filed on or after ~~July 1, 1995~~ 1993.

Approved May 9, 1995.

CHAPTER 135

(Senate Bill 36)

AN ACT concerning

Baltimore County - School Buses - Pick Up or Discharge of Students

FOR the purpose of altering the circumstances under which a school bus driver in Baltimore County is required to pick up or discharge certain students at ~~the~~ a designated bus stop in a manner that does not require the students to cross ~~the~~ a public road or highway; and generally relating to the pick up and discharge of students by school bus drivers in Baltimore County.

BY repealing and reenacting, with amendments,

Article - Education

Section 7-608

Annotated Code of Maryland