

members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted. It shall remain effective through May 31, 2003 and, at the end of May 31, 2003, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 16, 2002.

CHAPTER 529
(House Bill 588)

AN ACT concerning

Personal Property Tax - ~~Refund Claims~~ Refunds and Reports.

FOR the purpose of authorizing a person who has filed a personal property tax report with the Department of Assessments and Taxation to file an amended report within a certain time under certain circumstances; requiring the Department to provide certain notice to a person who files a certain amended report; repealing the requirement that a person submit a petition for review to the Department to appeal personal property assessments under certain circumstances; altering the time period within which certain owners of personal property may appeal the value or classification of certain personal property by submitting a petition for review; altering the time period within which a person must submit a refund claim for certain claims for refund of personal property tax; providing that a ~~county or~~ municipal corporation may pay a claim for a refund of personal property tax without interest within a certain period after the claim is approved under certain circumstances; and generally relating to ~~refund claims~~ refunds and reports for personal property tax.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section ~~8-415, 14-510(a), 14-512(a), 14-505(a), 14-611, 14-905(a), 14-906(a)~~
and ~~(b),~~ and 14-915

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

BY adding to

Article - Tax - Property

Section ~~11-103~~ and 14-919

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

BY repealing

Article - Tax - Property

Section 14-505

Annotated Code of Maryland