PROPERTY TAX WITHOUT INTEREST WITHIN THREE YEARS AFTER THE REFUND CLAIM IS APPROVED IF THE DEPARTMENT DETERMINES THAT THE REFUND IS A RESULT OF A FAILURE TO FILE A REPORT WHEN DUE OR OTHER TAXPAYER ERROR.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding § 11-103(a) of the Tax - Property Article, as enacted by Section 1 of this Act, a person may file an amended personal property report that was originally due on April 15, 1999 on or before April 15, 2003.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved May 16, 2002.

CHAPTER 530

(House Bill 592)

AN ACT concerning

Home Builders - Registration Fee

FOR the purpose of altering the establishing an initial registration fee for home builders under the Home Builder Registration Unit; establishing fees for the renewal of a registration; repealing the authority of the Consumer Protection Division of the Attorney General's Office to establish by regulation certain fees; repealing a requirement that certain fees approximate certain direct and indirect costs; providing for a delayed effective date; providing for the termination of this Act; and generally relating to home builder registration fees and the Home Builder Registration Unit.

BY repealing and reenacting, with amendments,

Article - Business Regulation

Section 4.5–203, 4.5–304, and 4.5–305

Annotated Code of Maryland

(1998 Replacement Volume and 2001 Supplement)

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

Article - Business Regulation

4.5 - 203.

- (a) (1) There is a Home Builder Registration Fund.
 - (2) The Division shall administer the Registration Fund.