

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding § 13-1104 of the Tax – General Article, a claim filed on or after January 1, 2000 but before July 1, 2002 for refund or credit for overpayment of income tax may not be denied on the basis of late filing of the claim if the claim:

(1) is attributable to a right to a reduction in a person's Maryland income tax that is established by a decision of an administrative board or by an appeal of a decision of an administrative board; and

(2) was filed within 18 months after the date of a final decision of the administrative board or a final decision of the highest court to which an appeal of a final decision of the administrative board was taken.

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

May 16, 2002

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 39 – Joint Committee on Children, Youth and Families – Extension of Sunset.

This bill extends the termination date for the Joint Committee on Children, Youth and Families from May 31, 2002 to June 30, 2009.

House Bill 45, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 39.

Sincerely,  
Parris N. Glendening  
Governor

**Senate Bill No. 39**

AN ACT concerning

**Joint Committee on Children, Youth, and Families – Extension of Sunset**

FOR the purpose of extending the termination date of the Act that established the Joint Committee on Children, Youth, and Families; making this Act an emergency measure; and generally relating to the Joint Committee on Children, Youth, and Families.

BY repealing and reenacting, without amendments,