

~~property tax reports~~ 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), 14-611, 14-905(a), 14-906(b) 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

(2001 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 - Tax - Property

8-415.

The owner of property may submit a petition for review:

(1) for real property, as provided by § 14-503(a) of this article; and

(2) for personal property, as provided by [§§ 14-503(b) and 14-505] § 14-503(B) of this article.

11-103.

(A) IF A PERSON WHO HAS FILED A REPORT UNDER THIS TITLE DETERMINES THAT INFORMATION WAS NOT REPORTED ACCURATELY, THAT PERSON MAY FILE AN AMENDED REPORT WITHIN 3 YEARS AFTER THE APRIL 15TH THAT THE ORIGINAL REPORT WAS DUE.

(B) A PERSON FILING AN AMENDED REPORT UNDER SUBSECTION (A) OF THIS SECTION MAY ONLY CLAIM AN EXEMPTION FOR PERSONAL PROPERTY USED IN MANUFACTURING IF AN EXEMPTION FOR PERSONAL PROPERTY USED IN THE MANUFACTURING PROCESS WAS PREVIOUSLY APPROVED FOR THAT TAXABLE YEAR PURSUANT TO §§ 7-104(B) AND 7-225(D) OF THIS ARTICLE.

(C) AFTER REVIEWING AN AMENDED REPORT, THE DEPARTMENT SHALL EITHER: