

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved April 30, 1991.

CHAPTER 262
(House Bill 222)

AN ACT concerning

Taxes - Appeals - Procedures

FOR the purpose of altering the administrative appeal process for certain contested tax cases; abolishing the requirement to hold a formal hearing in certain instances; and generally relating to reducing the number of hearings required for contested tax cases.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-508 and 13-510

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

BY repealing

Article - Tax - General

Section 13-509

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

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

Article - Tax - General

13-508.

(a) Within 30 days after the date on which a notice of assessment of the admissions and amusement tax, motor carrier tax, motor fuel tax, public service company franchise tax, sales and use tax, or tobacco tax is mailed, a person or governmental unit against which the assessment is made may submit to the tax collector:

(1) an application for revision of the assessment; or

(2) except for the public service company franchise tax, if the assessment is paid, a claim for refund.