

Senate Bill No. 466

AN ACT concerning

Tobacco Tax - Refunds

FOR the purpose of ~~allowing altering the date by which~~ extending the time for filing certain claims for refund of the tobacco tax to ~~must be filed by certain dates.~~

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 13-1104(a)

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-1104(h)

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

13-1104.

(a) Except as otherwise provided in this section, a claim for refund under this article may not be filed after 3 years from the date the tax, interest, or penalty was paid.

(h) Except for a claim under § 13-901(a)(1) or (2) of this title, a claim for refund of tobacco tax may not be filed after ~~THE LATER OF: ONE / YEAR FROM THE DATE OF THE EVENT THAT CAUSED THE REFUND.~~

~~(I) 6 months from the date of the event that caused the refund; OR~~

~~(II) 90 DAYS AFTER THE END OF THE ANNUAL ACCOUNTING PERIOD OF THE CLAIMANT IN WHICH THE EVENT OCCURS.~~

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

May 24, 1991

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