

I hope that the veto of House Bill 426 is not construed as a reflection on the Union Street United Methodist Church. I am not familiar with this church but I am sure it is a fine church. However, as Governor, I must make decisions based on sound policy rather than the organization or individual involved in the legislation.

For these reasons, I have vetoed House Bill 426.

Sincerely,
William Donald Schaefer
Governor

House Bill No. 426

AN ACT concerning

Union Street United Methodist Church – Property Tax Refund

FOR the purpose of authorizing the collectors of State, county, and municipal property taxes to grant to the Union Street United Methodist Church a refund of property taxes paid for certain tax years.

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 14-915

Annotated Code of Maryland

(1986 Volume and 1991 Supplement)

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

Article – Tax – Property

14-915.

To be eligible for a refund, a person must submit a refund claim on or before:

(1) 3 years from the date that the property tax is paid, for a claim under § 14-904, § 14-905(a), (b), or (d), or § 14-906(c) of this subtitle;

(2) 3 years from the date that the recordation tax is paid, for a claim under § 14-907 of this subtitle;

(3) 3 years from the date that the transfer tax is paid, for a claim under § 14-908 of this subtitle;

(4) 1 year from the date of finality of the erroneous assessment of personal property for which a claim is submitted under § 14-906(b)(1)(i) of this subtitle; or

(5) 1 year from the date that the tax rate is fixed for the taxable year following an advance payment of property tax on personal property for which a claim is submitted under § 14-906(b)(1)(ii) of this subtitle.