

HOUSE BILL 737

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SB 38/02 - B&T

2003 Regular Session
3r2032
CF SB 175

By: **Delegates Hogan, G. Clagett, and Weldon**

Introduced and read first time: February 7, 2003

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 20, 2003

CHAPTER 72

1 AN ACT concerning

2 **Income Tax - Claims for Refunds**

3 FOR the purpose of allowing certain claims for refund or credit for overpayment of
4 income tax to be filed within a certain period after the date of certain decisions
5 of administrative boards or courts; providing for the application of this Act in a
6 certain manner to certain claims filed before the effective date of this Act; and
7 generally relating to the limitations period for certain claims for refund or credit
8 for overpayment of income tax.

9 BY adding to

10 Article - Tax - General

11 Section 13-1104(j)

12 Annotated Code of Maryland

13 (1997 Replacement Volume and 2002 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article - Tax - General**

17 13-1104.

18 (J) NOTWITHSTANDING SUBSECTION (C) OF THIS SECTION, A CLAIM FOR
19 REFUND OR CREDIT FOR OVERPAYMENT OF INCOME TAX ATTRIBUTABLE TO A RIGHT
20 TO A REDUCTION IN A PERSON'S MARYLAND INCOME TAX THAT IS ESTABLISHED BY A
21 DECISION OF AN ADMINISTRATIVE BOARD OR BY AN APPEAL OF A DECISION OF AN
22 ADMINISTRATIVE BOARD MAY BE FILED WITHIN 1 YEAR AFTER THE DATE OF A FINAL
23 DECISION OF THE ADMINISTRATIVE BOARD OR A FINAL DECISION OF THE HIGHEST

1 COURT TO WHICH AN APPEAL OF A FINAL DECISION OF THE ADMINISTRATIVE BOARD
2 IS TAKEN.

3 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding §
4 13-1104 of the Tax - General Article, a claim filed on or after January 1, 2000, but
5 before July 1, 2003 for refund or credit for overpayment of income tax may not be
6 denied on the basis of late filing of the claim if the claim:

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

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

13 SECTION 3. AND BE IT FURTHER ENACTED, That, subject to Section 2 of
14 this Act, this Act shall take effect July 1, 2003.