

CHAPTER 502

(House Bill 429)

AN ACT concerning

Personal Property Tax – Refunds and Reports – Interest

FOR the purpose of allowing a county to pay a claim for a refund of personal property tax without interest within a certain period after the claim is approved under certain circumstances; providing for the application of this Act; and generally relating to refunds and reports for personal property tax.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 14–919
Annotated Code of Maryland
(2007 Replacement Volume)

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

Article – Tax – Property

14–919.

(A) Notwithstanding any other provision of this title, ~~A COUNTY OR~~ a municipal corporation may pay a claim for a refund of personal property tax without interest within three years after the refund claim is approved if the Department determines that the refund is a result of a failure to file a report when due or other taxpayer error.

(B) NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A COUNTY MAY PAY A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX WITHOUT INTEREST WITHIN 180 DAYS AFTER THE REFUND CLAIM IS APPROVED IF THE DEPARTMENT DETERMINES THAT THE REFUND IS A RESULT OF A FAILURE TO FILE A REPORT WHEN DUE OR OTHER TAXPAYER ERROR.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2008, and shall be applicable to all taxable years beginning after June 30, 2008.

Approved by the Governor, May 13, 2008.