

Article - Insurance

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§6–110.

(a) A person may appeal to the Maryland Tax Court in accordance with § 13-510 of the Tax - General Article if the person is dissatisfied with:

- (1) an assessment under § 6-109 of this subtitle; or
- (2) a disallowance by the Commissioner of all or part of a claim for refund.

(b) An appeal under this section must be taken within 60 days after the earlier of delivery or mailing of a notice of:

- (1) an assessment under § 6-109 of this subtitle; or
- (2) disallowance of a claim for refund under § 13-904 of the Tax - General Article.

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