Q3 7lr0467

By: Senator King

Introduced and read first time: January 25, 2017

Assigned to: Budget and Taxation

## A BILL ENTITLED

1 AN ACT concerning

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## Income Tax Refunds - Wynne Case - Eligibility

- FOR the purpose of authorizing individuals eligible for income tax refunds for certain taxable years to file, on or before a certain date, certain amended income tax returns to claim the income tax refund; providing that the determination of eligibility for a certain income tax refund is made without regard to a certain limitation; prohibiting an individual that claims a certain income tax refund from receiving interest on the income tax refund; and generally relating to the authority of certain individuals to claim certain income tax refunds.
- 10 BY repealing and reenacting, without amendments,
- 11 Article Tax General
- 12 Section 13–1104(a) and (c)
- 13 Annotated Code of Maryland
- 14 (2010 Replacement Volume and 2016 Supplement)
- 15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND.
- 16 That the Laws of Maryland read as follows:

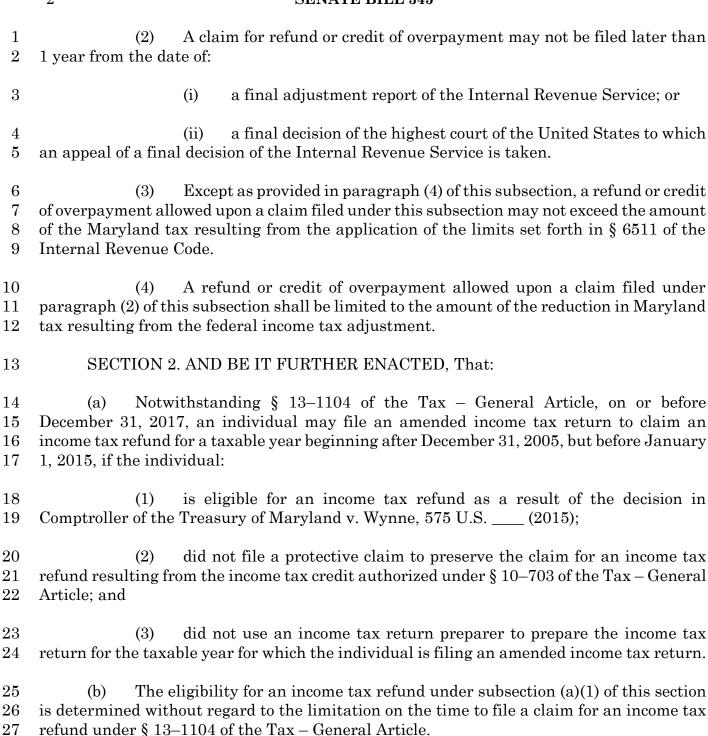
## 17 Article – Tax – General

- 18 13–1104.
- 19 (a) Except as otherwise provided in this section, a claim for refund under this 20 article may not be filed after 3 years from the date the tax, interest, or penalty was paid.
- 21 (c) (1) Except as provided in paragraph (2) of this subsection, a claim for refund or credit of overpayment of financial institution franchise tax or income tax may not be filed after the periods of limitations for filing claims for refund or credit of overpayment set forth in § 6511 of the Internal Revenue Code.



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30 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 31 1, 2017.

section may not receive interest on the income tax refund.

An individual that claims an income tax refund under subsection (a) of this