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**By: Chairman, Ways and Means Committee (Departmental - Comptroller)**

Requested: November 15, 1995

Introduced and read first time: January 10, 1996

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: February 21, 1996

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Taxes - Appeals - Procedures**

3 FOR the purpose of authorizing the Comptroller or the Comptroller's designee to issue  
4 an order decreasing or abating certain assessments under certain conditions;  
5 requiring the order to state the reasons for the action; providing for the applicability  
6 of this Act; and generally relating to appeals procedures for tax assessments.

7 BY adding to  
8 Article - Tax - General  
9 Section 13-509  
10 Annotated Code of Maryland  
11 (1988 Volume and 1995 Supplement)

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

14 **Article - Tax - General**

15 13-509.

16 (A) NOTWITHSTANDING A PERSON'S FAILURE TO FILE A TIMELY  
17 APPLICATION FOR REVISION OR CLAIM FOR REFUND OF AN ASSESSMENT OF THE  
18 ADMISSIONS AND AMUSEMENT TAX, INCOME TAX, MOTOR CARRIER TAX, MOTOR  
19 FUEL TAX, SALES AND USE TAX, OR TOBACCO TAX UNDER § 13-508(A) OF THIS  
20 SUBTITLE, THE COMPTROLLER OR THE COMPTROLLER'S DESIGNEE MAY ISSUE AN  
21 ORDER DECREASING OR ABATING AN ASSESSMENT TO CORRECT AN ERRONEOUS  
22 ASSESSMENT.

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1           (B) IF ACTION IS TAKEN UNDER SUBSECTION (A) OF THIS SECTION, THE  
2 ORDER SHALL STATE CLEARLY THE REASONS FOR DECREASING OR ABATING THE  
3 ASSESSMENT.

4           (C) ANY ORDER ISSUED BY THE COMPTROLLER UNDER SUBSECTION (A) OF  
5 THIS SECTION SHALL BE FINAL AND NOT SUBJECT TO APPEAL.

6           (D) THE COMPTROLLER'S REFUSAL TO ENTER AN ORDER UNDER  
7 SUBSECTION (A) OF THIS SECTION SHALL BE FINAL AND NOT SUBJECT TO APPEAL.

8           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
9 July 1, 1996 and shall apply to tax assessments issued by the Comptroller on or after July  
10 1, 1996.