
By: Delegates Greenip, Pitkin, Conroy, and Hubbard

Introduced and read first time: February 12, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **County Transfer Taxes - Limitation Period for Refund Claims**

3 FOR the purpose of providing an exception to a certain limitation period applicable to
4 the filing of certain refunds for certain local transfer taxes with respect to certain
5 instruments of writing; and generally relating to certain claims for refund of certain
6 local transfer taxes.

7 BY repealing and reenacting, without amendments,
8 Article - Tax - Property
9 Section 14-908 and 14-915(3)
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1996 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 - Property**

15 14-908.

16 A person who submits a written refund claim for transfer tax that has been
17 erroneously or mistakenly paid to or illegally or erroneously assessed or wrongfully
18 collected by the clerk of a circuit court, the Director of Finance in Prince George's
19 County, or the Department, or paid on property exempt wholly or partly from the transfer
20 tax is eligible for a refund from the Department, clerk, or Director of Finance that
21 collected the transfer tax.

22 14-915.

23 To be eligible for a refund, a person must submit a refund claim on or before:

24 (3) 3 years from the date that the transfer tax is paid, for a claim under §
25 14-908 of this subtitle;

26 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding the
27 provisions of § 14-915 of the Tax - Property Article, a person who submits a refund claim
28 on or before July 1, 1997 is eligible for a refund of any county transfer tax that was
29 erroneously paid on or after January 1, 1993 on an instrument of writing that was exempt

HOUSE BILL 1211

2

1 from the county transfer tax if the instrument of writing was a mortgage or deed of trust
2 on property exempt from property taxation under § 7-204 of the Tax - Property Article.

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 1997.