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**By: Delegate Finifter**

Introduced and read first time: February 21, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax Refunds - Limitations Period**

3 FOR the purpose of altering the time within which a claim for refund of inheritance tax  
4 may be filed; and providing for the application of this Act.

5 BY repealing and reenacting, with amendments,  
6 Article - Tax - General  
7 Section 13-1104(d)  
8 Annotated Code of Maryland  
9 (1988 Volume and 1996 Supplement)

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

12 **Article - Tax - General**

13 13-1104.

14 (d) A claim for refund of Maryland estate tax, INHERITANCE TAX, or Maryland  
15 generation-skipping transfer tax may not be filed after 3 years from the date of the event  
16 that caused the refund.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 July 1, 1997 and shall be applicable to all decedents dying on or after July 1, 1997.