

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 430

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in lines 3, 6, and 7, in each instance, strike “an individual” and substitute “a person”; in line 7, after “report;” insert “requiring that a person shall receive a refund of excess property tax paid under certain circumstances; “; in line 9, strike “authorizing individuals to file”; and in line 13, strike “14-906(b)” and substitute “14-906(a) and (b)”.

AMENDMENT NO. 2

On page 3, after line 15, insert:

“(a) A person shall receive a refund of excess property tax paid on property without submitting a refund claim to the collector if the payment is erroneous due to:

(1) a lower final property tax liability than[:

(1)] the advance property tax payment made under § 10-205 of this article; [or ]

(2) A LOWER FINAL PROPERTY TAX LIABILITY THAN the estimated property tax payment made under § 10-210 of this article; OR

(3) A CORRECTED ASSESSMENT ISSUED BY THE DEPARTMENT UNDER § 11-103(C) OF THIS ARTICLE.”.