

BY: Committee on Ways and Means

AMENDMENTS TO SENATE BILL NO. 430

(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike line 2 in its entirety and substitute "Personal Property Tax - Refunds and Reports"; in line 10, after "circumstances;" insert "providing that a municipal corporation may pay a claim for a refund of personal property tax without interest within a certain period after the claim is approved under certain circumstances;"; in line 11, strike "amended property tax reports" and substitute "refunds and reports for personal property tax"; in line 14, after "14-512(a)" insert "14-611, 14-905(a)"; and in line 19, after "11-103" insert "and 14-919".

AMENDMENT NO. 2

On page 3, after line 20, insert:

"14-611.

[On] SUBJECT TO § 14-919 OF THIS TITLE, ON the final determination of an appeal under Subtitle 5 of this title, any money paid by a taxpayer that exceeds the amount properly chargeable under the determination shall be refunded at the same rate of interest that the taxes would have borne if the taxes were determined to have been overdue.

14-905.

(a) [A] SUBJECT TO § 14-919 OF THIS SUBTITLE, A person who submits a written refund claim to the appropriate collector for county or municipal corporation property tax erroneously or mistakenly paid to the collector is eligible for a refund of the amount paid that exceeds the amount that is properly and legally chargeable to or collectible from the person."

AMENDMENT NO. 3

On page 4, after line 23, insert:

(Over)

“14-919.

NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A MUNICIPAL CORPORATION MAY PAY A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX WITHOUT INTEREST WITHIN 3 YEARS AFTER THE REFUND CLAIM IS APPROVED IF THE DEPARTMENT DETERMINES THAT THE REFUND IS A RESULT OF A FAILURE TO FILE A REPORT WHEN DUE OR OTHER TAXPAYER ERROR.”.