

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 588

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Refund Claims” and substitute “Refunds and Reports”; in line 3, after the first “of” insert “authorizing a person who has filed a personal property tax report with the Department of Assessments and Taxation to file an amended report within a certain time under certain circumstances; requiring the Department to provide certain notice to a person who files a certain amended report; repealing the requirement that a person submit a petition for review to the Department to appeal personal property assessments under certain circumstances;”; strike beginning with “altering” in line 3 down through “tax;” in line 7; in line 7, strike “county or”; in line 9, after “approved” insert “under certain circumstances”; in the same line, strike “refund claims” and substitute “refunds and reports”; in line 13, after “Section” insert “8-415, 14-510(a), 14-512(a),”; in the same line, strike “14-505(a),”; in the same line, after “14-905(a),” insert “14-906 (a) and (b),”; in line 18, after “Section” insert “11-103 and”; and after line 20, insert:

“BY repealing

Article - Tax - Property

Section 14-505

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)”.

AMENDMENT NO. 2

On page 1, after line 23, insert:

“ 8-415.

The owner of property may submit a petition for review:

- (1) for real property, as provided by § 14-503(a) of this article; and

(Over)

(2) for personal property, as provided by [§§ 14-503(b) and 14-505] § 14-503(B) of this article.

11-103.

(A) IF A PERSON WHO HAS FILED A REPORT UNDER THIS TITLE DETERMINES THAT INFORMATION WAS NOT REPORTED ACCURATELY, THE PERSON MAY FILE AN AMENDED REPORT WITHIN 3 YEARS AFTER THE APRIL 15TH THAT THE ORIGINAL REPORT WAS DUE.

(B) A PERSON FILING AN AMENDED REPORT UNDER SUBSECTION (A) OF THIS SECTION MAY ONLY CLAIM AN EXEMPTION FOR PERSONAL PROPERTY USED IN MANUFACTURING IF AN EXEMPTION FOR PERSONAL PROPERTY USED IN THE MANUFACTURING PROCESS WAS PREVIOUSLY APPROVED FOR THAT TAXABLE YEAR UNDER §§ 7-104(B) AND 7-225(D) OF THIS ARTICLE.

(C) AFTER REVIEWING AN AMENDED REPORT, THE DEPARTMENT SHALL:

(1) ISSUE A CORRECTED ASSESSMENT NOTICE; OR

(2) NOTIFY THE PERSON THAT THE ORIGINAL ASSESSMENT NOTICE WILL NOT BE ADJUSTED.

(D) A PERSON WHO RECEIVES A NOTICE UNDER SUBSECTION (C) OF THIS SECTION MAY APPEAL THE CHANGE IN VALUE OR CLASSIFICATION RELATED TO THE CORRECTED INFORMATION OR THE DENIAL NOTICE AS PROVIDED IN § 14-504 OF THIS ARTICLE.”.

AMENDMENT NO. 3

On page 1, in line 24, before “14-505.” insert an opening bracket.

On page 2, in line 5, strike the brackets; in the same line, strike “1 YEAR”; and after line 6, insert:

“(b) If the requirements of subsection (a) of this section are met, the Department shall hold a hearing as provided under § 14-510 of this subtitle.]

14-510.

(a) In this section, “hearing” means a hearing held on an appeal under § 14-502, § 14-503, § 14-504, [§ 14-505,] or § 14-509 of this subtitle.

14-512.

(a) Any taxpayer, the governing body of a county, a municipal corporation, or the Attorney General may appeal a final action by the Department on an appeal under § 14-504 [or § 14-505] of this subtitle to the Maryland Tax Court. The appeal shall be made on or before 30 days from:

(1) the date of the final action of the Department; or

(2) the earlier of the date of delivery or mailing of the notice of the final action to the address specified under § 14-507 of this subtitle, if a request is made under § 14-507 of this subtitle.”.

AMENDMENT NO. 4

On page 2, after line 18, insert:

“14-906.

(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 a lower final property tax liability [than]:

(1) THAN:

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

or

(Over)

[(2)] (II) the estimated property tax payment made under § 10-210 of this article; OR

(2) RESULTING FROM A CORRECTED ASSESSMENT ISSUED BY THE DEPARTMENT UNDER § 11-103(C) OF THIS ARTICLE.

(b) [(1)] If a person submits a refund claim to the collector within the time required by § 14-915 of this subtitle, the person shall receive a refund of excess property tax paid on personal property if the payment is erroneous due to[:

(i) a determination by the appropriate supervisor or the Department that the payment is based on an erroneous assessment that did not allow for an exemption to which the person was entitled by regulation, administrative interpretation, or controlling case law at the time of the assessment; or

(ii)] a lower final property tax liability than the advance property tax payment made under § 10-206 of this article.

[(2) The person is eligible for a property tax refund under paragraph (1)(i) of this subsection whether or not the person has submitted a protest or appealed the assessment.]”.

AMENDMENT NO. 5

On page 2, in lines 22 and 23, strike “OTHER THAN A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX”; in line 27, after “subtitle;” insert “OR”; strike beginning with “1” in line 28 down through “(5)” in line 31; in line 31, strike “(I)”; in line 33, strike “§ 14-906(b)(1)(ii)” and substitute “§14-906(B)”; and strike beginning with the semicolon in line 33 down through “TAX” in line 35.

AMENDMENT NO. 6

On page 3, in line 2, strike “COUNTY OR”; and in line 5, after “APPROVED” insert “IF THE DEPARTMENT DETERMINES THAT THE REFUND IS A RESULT OF A FAILURE TO FILE A REPORT WHEN DUE OR OTHER TAXPAYER ERROR”.

AMENDMENT NO. 7

On page 3, after line 5, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding § 11-103(a) of the Tax - Property Article, as enacted by Section 1 of this Act, a person may file an amended personal property report that was originally due on April 15, 1999 on or before April 15, 2003.”;

and in line 6, strike “2.” and substitute “3.”.