

SENATE BILL 38

Unofficial Copy  
Q3  
SB 344/01 - B&T

2002 Regular Session  
2lr0648

(PRE-FILED)

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By: **Senator Mooney**  
Requested: October 11, 2001  
Introduced and read first time: January 9, 2002  
Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Claims for Refunds**

3 FOR the purpose of allowing certain claims for refund or credit for overpayment of  
4 income tax to be filed within a certain period after the date of certain decisions  
5 of administrative boards or courts; providing for the application of this Act in a  
6 certain manner to certain claims filed before the effective date of this Act; and  
7 generally relating to the limitations period for certain claims for refund or credit  
8 for overpayment of income tax.

9 BY adding to  
10 Article - Tax - General  
11 Section 13-1104(j)  
12 Annotated Code of Maryland  
13 (1997 Replacement Volume and 2001 Supplement)

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

16 **Article - Tax - General**

17 13-1104.

18 (J) NOTWITHSTANDING SUBSECTION (C) OF THIS SECTION, A CLAIM FOR  
19 REFUND OR CREDIT FOR OVERPAYMENT OF INCOME TAX ATTRIBUTABLE TO A RIGHT  
20 TO A REDUCTION IN A PERSON'S MARYLAND INCOME TAX THAT IS ESTABLISHED BY A  
21 DECISION OF AN ADMINISTRATIVE BOARD OR BY AN APPEAL OF A DECISION OF AN  
22 ADMINISTRATIVE BOARD MAY BE FILED WITHIN 1 YEAR AFTER THE DATE OF A FINAL  
23 DECISION OF THE ADMINISTRATIVE BOARD OR A FINAL DECISION OF THE HIGHEST  
24 COURT TO WHICH AN APPEAL OF A FINAL DECISION OF THE ADMINISTRATIVE BOARD  
25 IS TAKEN.

26 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding §  
27 13-1104 of the Tax - General Article, a claim filed on or after January 1, 2000 but

1 before July 1, 2002 for refund or credit for overpayment of income tax may not be  
2 denied on the basis of late filing of the claim if the claim:

3           (1)       is attributable to a right to a reduction in a person's Maryland income  
4 tax that is established by a decision of an administrative board or by an appeal of a  
5 decision of an administrative board; and

6           (2)       was filed within 18 months after the date of a final decision of the  
7 administrative board or a final decision of the highest court to which an appeal of a  
8 final decision of the administrative board was taken.

9       SECTION 3. AND BE IT FURTHER ENACTED, That, subject to Section 2 of  
10 this Act, this Act shall take effect July 1, 2002.