
By: **Chairman, Ways and Means Committee (By Request - Departmental - Comptroller)**

Introduced and read first time: February 2, 2004

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Refunds Payable by Clerks of the Circuit Courts**

3 FOR the purpose of clarifying that the clerks of the circuit courts may refund license
4 fees and charges without additional authorization from the Comptroller;
5 altering a certain definition; and generally relating to refunds of license fees and
6 charges by clerks of the circuit courts.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 13-101 and 13-905
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 2003 Supplement)

12 BY repealing and reenacting, without amendments,
13 Article - Tax - General
14 Section 13-901(a)
15 Annotated Code of Maryland
16 (1997 Replacement Volume and 2003 Supplement)

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

19 **Article - Tax - General**

20 13-101.

21 (a) In this title the following words have the meanings indicated.

22 (b) "Governmental unit" means:

23 (1) this State or a political subdivision, unit, or instrumentality of this
24 State;

1 (2) another state or a political subdivision, unit, or instrumentality of
2 that state; and

3 (3) a unit or instrumentality of a political subdivision of this State or of
4 another state.

5 (c) (1) "Tax collector" means the person or governmental unit responsible for
6 collecting a tax.

7 (2) "Tax collector" includes:

8 (i) the Comptroller;

9 (ii) the Department, with respect to:

10 1. the financial institution franchise tax; and

11 2. the public service company franchise tax; [and]

12 (iii) the registers of wills, with respect to the inheritance tax; AND

13 (IV) THE CLERK OF THE CIRCUIT COURT WITH RESPECT TO ANY
14 LICENSE FEE OR CHARGE PAYABLE TO THE CLERK UNDER STATE LAW.

15 13-901.

16 (a) A claim for refund may be filed with the tax collector who collects the tax,
17 fee, or charge by a claimant who:

18 (1) erroneously pays to the State a greater amount of tax, fee, charge,
19 interest, or penalty than is properly and legally payable;

20 (2) pays to the State a tax, fee, charge, interest, or penalty that is
21 erroneously, illegally, or wrongfully assessed or collected in any manner; or

22 (3) pays a tax qualifying for refund under subsections (b) through (h) of
23 this section.

24 13-905.

25 (a) Subject to the additional provisions under this section, a tax collector shall
26 pay any claim for refund that has been allowed by the tax collector unless:

27 (1) the claimant has not paid all other taxes, fees, or charges payable to
28 the State; or

29 (2) the amount of the refund due is less than \$1.

30 (b) If a claim for refund of income tax is based on a return that is filed jointly
31 by the personal representative and surviving spouse of a decedent, the Comptroller
32 shall pay the claim to the estate of the decedent.

1 (b-1) The payment of income tax refunds is subject to tax refund interception
2 under § 10-113 of the Family Law Article and §§ 13-912 through 13-919 of this
3 article.

4 (c) The Comptroller may not pay a refund of excess motor carrier tax credit
5 unless the motor carrier has complied with Title 9, Subtitle 2 of this article and
6 regulations adopted under it for a full registration year and the Comptroller, in the
7 Comptroller's discretion, allows the refund.

8 (d) For a claim of refund for sales and use tax, the Comptroller shall either:

9 (1) pay the refund; or

10 (2) allow a credit of the amount of the refund on subsequent sales and
11 use tax payments due from the claimant.

12 (E) A CLERK OF THE CIRCUIT COURT MAY REFUND ANY LICENSE FEE OR
13 CHARGE COLLECTED BY THE CLERK THAT IS REFUNDABLE UNDER § 13-901(A) OF
14 THIS SUBTITLE WITHOUT ADDITIONAL AUTHORIZATION OR APPROVAL OF THE
15 COMPTROLLER.

16 SECTION 2. AND IT BE FURTHER ENACTED, That this Act shall take effect
17 October 1, 2004.