

**SB0455/699334/1**

BY: Budget and Taxation Committee

AMENDMENT TO SENATE BILL 455

(First Reading File Bill)

In line 16, before “Notwithstanding” insert “(A)”; in the same line, strike “A COUNTY OR”; and after line 19, insert:

**“(B) NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A COUNTY MAY PAY A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX WITHOUT INTEREST WITHIN 180 DAYS 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.”**