

SENATE BILL 455

Q1

8lr1707
CF HB 429

By: **Harford County Senators**

Introduced and read first time: January 31, 2008

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax - Refunds and Reports - Interest**

3 FOR the purpose of allowing a county to pay a claim for a refund of personal property
4 tax without interest within a certain period after the claim is approved under
5 certain circumstances; providing for the application of this Act; and generally
6 relating to refunds and reports for personal property tax.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 14-919
10 Annotated Code of Maryland
11 (2007 Replacement Volume)

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

14 **Article - Tax - Property**

15 14-919.

16 Notwithstanding any other provision of this title, **A COUNTY OR** a municipal
17 corporation may pay a claim for a refund of personal property tax without interest
18 within three years after the refund claim is approved if the Department determines
19 that the refund is a result of a failure to file a report when due or other taxpayer error.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
22 2008.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

