

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

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 20, 2008

CHAPTER _____

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **(B) NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A**
 2 **COUNTY MAY PAY A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX**
 3 **WITHOUT INTEREST WITHIN 180 DAYS AFTER THE REFUND CLAIM IS APPROVED**
 4 **IF THE DEPARTMENT DETERMINES THAT THE REFUND IS A RESULT OF A**
 5 **FAILURE TO FILE A REPORT WHEN DUE OR OTHER TAXPAYER ERROR.**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 7 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
 8 2008.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.