

SENATE BILL 941

Q5

0lr3204

By: **Senator Hayes**

Introduced and read first time: February 3, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax – Claims for Refund**

3 FOR the purpose of altering the period within which a certain claim for refund of
4 overpayment of motor fuel tax may be filed; providing for the application of this Act;
5 and generally relating to claims for refund for overpayment of motor fuel tax.

6 BY repealing and reenacting, without amendments,
7 Article – Tax – General
8 Section 13–1104(a)
9 Annotated Code of Maryland
10 (2016 Replacement Volume and 2019 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article – Tax – General
13 Section 13–1104(f)
14 Annotated Code of Maryland
15 (2016 Replacement Volume and 2019 Supplement)

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

18 **Article – Tax – General**

19 13–1104.

20 (a) Except as otherwise provided in this section, a claim for refund under this
21 article may not be filed after 3 years from the date the tax, interest, or penalty was paid.

22 (f) Except as provided in § 13–508 of this title or for a claim under § 13–901(a)(1)
23 or (2) of this title, a claim for refund of motor fuel tax may not be filed:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) after [1 year] **3 YEARS** from the date of purchase;

2 (2) after October 1, if the claimant elects to file an annual claim for the
3 12-month period ending June 30; or

4 (3) for a period of less than 1 year, after 3 months following the end of the
5 period for which the claim is filed.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to
7 apply retroactively and shall be applied to and interpreted to affect purchases of motor fuel
8 made on or after July 1, 2017.

9 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2020.