

HB0023/483528/1

BY: Delegate Adams

AMENDMENTS TO HOUSE BILL 23  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 11, after “credit;” insert “authorizing a taxpayer to appeal to the Maryland Tax Court under certain circumstances and requiring a certain damages award if the court finds for the taxpayer;”.

AMENDMENT NO. 2

On page 4, after line 19, insert:

**“(IV) 1. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A TAXPAYER MAY APPEAL TO THE MARYLAND TAX COURT IF:**

**A. A COUNTY SETS A SPECIAL PROPERTY TAX RATE UNDER THIS PARAGRAPH THAT EXCEEDS THE LIMITATION ALLOWED UNDER SUBPARAGRAPH (III)2 OF THIS PARAGRAPH; AND**

**B. THE TAXPAYER MAKES A PROPERTY TAX PAYMENT TO THE COLLECTOR THAT EXCEEDS THE AMOUNT OF THE PROPERTY TAXES THAT WOULD BE DUE IF THE APPROPRIATE SPECIAL PROPERTY TAX RATE WAS APPLIED.**

**2. IF THE MARYLAND TAX COURT FINDS THAT A COUNTY EXCEEDED ITS AUTHORITY AND FAILED TO ADHERE TO THE SPECIAL PROPERTY TAX RATE LIMITATION UNDER SUBPARAGRAPH (III)2 OF THIS PARAGRAPH, THE MARYLAND TAX COURT SHALL AWARD THE TAXPAYER THREE TIMES THE AMOUNT OF THE REFUND DUE FOR ANY EXCESS TAXES PAID.”.**