

SENATE BILL 292

Q7

6lr1115

By: **Senators Bates, Eckardt, Kelley, Ready, Salling, Serafini, and Waugh**
Introduced and read first time: January 22, 2016
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Tax Assessments – Appeals Procedures – Application for Revision or Claim for**
3 **Refund**

4 FOR the purpose of altering the time period after a certain notice of assessment is mailed
5 within which a certain person or governmental unit may apply for a revision of the
6 assessment or claim a refund; and generally relating to appeals procedures for tax
7 assessments.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 13–508(a)
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2015 Supplement)

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

15 **Article – Tax – General**

16 13–508.

17 (a) Within [30] **60** days after the date on which a notice of assessment of the
18 admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, income
19 tax, motor carrier tax, motor fuel tax, public service company franchise tax, financial
20 institution franchise tax, sales and use tax, or tobacco tax is mailed, a person or
21 governmental unit against which the assessment is made may submit to the tax collector:

22 (1) an application for revision of the assessment; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 (2) except for the public service company franchise tax, if the assessment
2 is paid, a claim for refund.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2016.