

ment Volume), title "Revenue and Taxes", subtitle "Refund of Taxes", and to add a new Section 214C to said Article and subtitle, to follow immediately after Section 214B thereof, to eliminate the requirement of the present Section 214 (c) that appeals from a refusal by the collector to pay a claim for a refund under subsection (c) shall be by an action on implied assumpsit, and to provide that all appeals from final determinations on claims for refunds of ordinary taxes shall be taken to the Maryland Tax Court.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 214 (c) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Refund of Taxes", be and it is hereby repealed and re-enacted, with amendments; and that a new Section 214C be and it is hereby added to said Article and subtitle of the Code (1965 Replacement Volume), to follow immediately after Section 214B, and all to read as follows:

214.

(c) When any person has paid in full any tax bill which was erroneously computed or calculated, the taxpayer may file with the collector in any county or of Baltimore City a written application for a refund in the amount of the erroneous computation or calculation, and if approved by the collector and the county commissioners, county council, or the bureau of assessments of Baltimore City, the county commissioners, county council or mayor and city council of Baltimore shall provide for payment of said claim either from available current funds or by tax levy to raise the money necessary to make the refund. [In the event of refusal by the collector to pay a claim for refund under this subsection, the remedy of the taxpayer shall be an action on implied assumpsit setting forth clearly the nature of the claim in appropriate paragraphs or counts so that the issue or issues of repayment may be clear for judicial determination. Such suit shall be filed within three years from the date of the payment of the tax bill against which such claim for refund is requested.]

214C.

*Any person filing a claim for a refund of ordinary taxes under Section 213 or Section 214 of this subtitle, or the supervisor of assessments or the Director of the State Department of Assessments and Taxation, as the case may be, on behalf of the State or county or city, may appeal to the Maryland Tax Court from the final determination of the refunding authority. Said appeal shall be taken within 30 days from the date of mailing of the notice of its determination by said authority.*

SEC. 2. *And be it further enacted,* That this Act shall take effect on June 1, 1966.

Approved April 14, 1966.

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