

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

Article 81 - Revenue and Taxes

304.

(d) If any return required by this subtitle is not filed as herein required, the Comptroller is authorized to make an estimate of the income of the taxpayer and of the amount of tax due under this subtitle from any information in his possession and to assess the tax at not more than twice the amount estimated to be due [and,] after notice to the taxpayer and demand made for the return required under this subtitle [within fifteen (15) days from the date of said assessment, such assessment shall become final and irrevocable and shall be collected in the manner prescribed by § 322 of this subtitle or in any manner authorized by law for the collection of taxes due and owing to the State of Maryland].

310.

(e) Any person filing a claim for refund pursuant hereto, which claim has been disallowed by the Comptroller, in whole or in part, shall within thirty (30) days from the receipt of notice of such disallowance, be entitled to appeal to the Maryland Tax Court and from the action of the Maryland Tax Court may appeal to the courts of this State in the same manner as appeals are permitted from any other action of the Maryland Tax Court under the provisions of this article [except where the disallowance of said refund is attributable to limitations in which event no appeal, as herein provided, shall be allowed].

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved April 10, 1984.

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CHAPTER 35

(House Bill 298)

AN ACT concerning

Property Tax - Repeal of Obsolete Provisions

FOR the purpose of repealing obsolete provisions in the property tax laws relating to homestead property and to assessments of underground gas storage in Prince George's County.