

14-914. REFUND CLAIM -- FORM; CONTENTS.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN § 14-906 OF THIS SUBTITLE, TO APPLY FOR A REFUND UNDER THIS SUBTITLE, A PERSON SHALL SUBMIT A WRITTEN REFUND CLAIM:

- (1) ON THE FORM REQUIRED UNDER SUBSECTION (B) OF THIS SECTION;
- (2) UNDER OATH;
- (3) SUPPORTED BY THE DOCUMENTS REQUIRED UNDER SUBSECTION (B) OF THIS SECTION; AND
- (4) THAT CONTAINS THE INFORMATION REQUIRED UNDER SUBSECTION (B) OF THIS SECTION.

(B) CLAIM REQUIREMENTS.

A CLAIM FOR REFUND UNDER SUBSECTION (A) OF THIS SECTION SHALL BE AS REQUIRED BY:

- (1) REGULATIONS ADOPTED BY THE COMPTROLLER, FOR A CLAIM UNDER § 14-904 OF THIS SUBTITLE;
- (2) REGULATIONS ADOPTED BY THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION, FOR A CLAIM MADE UNDER § 14-905(A) OF THIS SUBTITLE; OR
- (3) THE COMPTROLLER OR THE CHIEF FISCAL OFFICER OF THE COUNTY, FOR A CLAIM UNDER § 14-907 OR § 14-908 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language that in part is derived without substantive change from the first clause of the fourth sentence of former Art. 81, § 213, the first clause of the third sentence of § 214(a), the application reference in the third sentence of § 49A and the application reference in § 214(c), and in part repeats the provisions of the first clause of the third sentence of present Art. 81, § 215, as that clause applies to the recordation and transfer tax under this article.

In light of current practice, this section is also revised to incorporate the general requirements in subsection (a) of this section to refund claims that are made under §§ 14-905 and 14-906 of this subtitle.

In subsection (b)(2) of this section, the defined term "governing body" is substituted for the former reference to "Mayor and City Council of Baltimore",