

CHAPTER 416

(House Bill 902)

AN ACT concerning

Tobacco Tax – Refunds

FOR the purpose of ~~allowing extending the time for filing~~ extending the time for filing certain claims for refund of the tobacco tax ~~to be filed by certain dates.~~

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 13-1104(a)

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 13-1104(h)

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

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

Article – Tax – General

13-1104.

(a) Except as otherwise provided in this section, a claim for refund under this article may not be filed after 3 years from the date the tax, interest, or penalty was paid.

(h) Except for a claim under § 13-901(a)(1) or (2) of this title, a claim for refund of tobacco tax may not be filed after ~~THE LATER OF:~~

(I) ~~6 months~~ 1 YEAR from the date of the event that caused the refund; ~~OR~~

(II) ~~90 DAYS AFTER THE END OF THE ANNUAL ACCOUNTING PERIOD OF THE CLAIMANT IN WHICH THE EVENT OCCURS.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved May 14, 1991.