

HOUSE BILL 339

Q2

6lr1378

By: **Charles County Delegation**

Introduced and read first time: January 27, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County – Property Tax Refunds – Accrual of Interest**

3 FOR the purpose of providing that, for Charles County, the interest on property tax refunds
4 paid after a final determination of an appeal shall begin to accrue when the county
5 receives notification of the final determination; and generally relating to the accrual
6 of interest on certain property tax refunds in Charles County.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – Property
9 Section 14–611
10 Annotated Code of Maryland
11 (2012 Replacement Volume and 2015 Supplement)

12 BY adding to
13 Article – Tax – Property
14 Section 14–612
15 Annotated Code of Maryland
16 (2012 Replacement Volume and 2015 Supplement)

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

19 **Article – Tax – Property**

20 14–611.

21 Subject to § 14–919 of this title, on the final determination of an appeal under
22 Subtitle 5 of this title, any money paid by a taxpayer that exceeds the amount properly
23 chargeable under the determination shall be refunded at the same rate of interest that the
24 taxes would have borne if the taxes were determined to have been overdue.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 14-612.

2 **SUBJECT TO § 14-919 OF THIS TITLE, FOR CHARLES COUNTY, THE INTEREST**
3 **ON MONEY PAID BY A TAXPAYER THAT EXCEEDS THE AMOUNT PROPERLY**
4 **CHARGEABLE UNDER A FINAL DETERMINATION OF AN APPEAL UNDER SUBTITLE 5**
5 **OF THIS TITLE SHALL BEGIN TO ACCRUE WHEN THE COUNTY RECEIVES**
6 **NOTIFICATION OF THE FINAL DETERMINATION.**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
8 1, 2016.