

**CHAPTER 7**  
**(Senate Bill 102)**

AN ACT concerning

**Income Tax - Assessment of Income Tax on Amended Returns**

FOR the purpose of providing that the Comptroller shall make certain assessments within a certain period following the date an amended income tax return is filed; providing for the application of this Act; and generally relating to the assessment of income tax on amended returns.

BY adding to

Article - Tax - General

Section 13-1101(d)

Annotated Code of Maryland

(1997 Replacement Volume and 2002 Supplement)

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

**Article - Tax - General**

13-1101.

(D) (1) SUBJECT TO THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION, AN ASSESSMENT OF INCOME TAX ARISING OUT OF AN AMENDED RETURN SHALL BE MADE WITHIN 3 YEARS AFTER THE DATE THAT THE AMENDED RETURN IS FILED.

(2) AN ASSESSMENT OF INCOME TAX UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE RELATED TO CHANGES MADE BY THE AMENDED ITEMS IN THE RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2003, and shall be applicable to all amended tax returns filed after June 30, 2003.

Approved April 8, 2003.

---

**CHAPTER 8**  
**(Senate Bill 103)**

AN ACT concerning

**Migratory Game Bird Stamps**

FOR the purpose of altering the Maryland migratory game bird stamp required to be