

**§5282. Refund claim deemed denied**

If the assessor fails to mail to the taxpayer, within 6 months after the filing of a refund claim, a decision on that refund claim, the taxpayer may elect but is not obligated, prior to receipt by the taxpayer of the assessor's decision on the refund claim, to deem the claim denied. The taxpayer deems the refund claim denied by requesting reconsideration of the deemed denial pursuant to section 151. [PL 2013, c. 331, Pt. C, §39 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1993, c. 395, §25 (RPR). PL 1993, c. 395, §32 (AFF). PL 2013, c. 331, Pt. C, §39 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF).

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