Columbia and the other officers, agencies, and instrumentalities of the District of Columbia, and other agencies of government within the Washington metropolitan region are invited and encouraged to engage in an intensive study of the final report and recommendation of the Joint Committee on Washington Metropolitan Problems with a view to submitting to the Congress the specific recommendations of each of the agencies of government specified.

Recommendations invited.

SEC. 6. As used herein, the term "Washington metropolitan region" includes the District of Columbia, the counties of Montgomery and Prince Georges in the State of Maryland, the counties of Arlington and Fairfax and the cities of Alexandria and Falls Church in the Commonwealth of Virginia.

"Washington Metropolitan Region."

Approved June 27, 1960.

Public Law 86-528

June 27, 1960
[H. R. 10000]

AN ACT

To amend further certain provisions of the District of Columbia tax laws relating to overpayments and refunds of taxes erroneously collected.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 14 of title IX of the District of Columbia Revenue Act of 1937, as added by the Act of July 10, 1952, is amended to read as follows:

D. C. tax laws. Refunds. 66 Stat. 546. D. C. Code 47-2413.

"SEC. 14. (a) Where there has been an overpayment of any tax, the amount of such overpayment shall be refunded to the taxpayer. No such refund of taxes other than inheritance and estate taxes shall be allowed after two years from the date the tax is paid unless before the expiration of such period a claim therefor is filed by the taxpayer. The amount of refund of taxes other than inheritance and estate taxes shall not exceed the portion of the tax paid during the two years immediately preceding the filing of the claim, or if no claim is filed, then during the two years immediately preceding the allowance of the refund. No such refund of inheritance and estate taxes shall be allowed after three years from the date the tax is paid unless before the expiration of such period a claim therefor is filed by the taxpayer. The amount of refund of any such inheritance and estate taxes shall not exceed the portion of the tax paid during the three years immediately preceding the filing of the claim, or if no claim is filed, then during the three years immediately preceding the allowance of the refund. Every claim for refund must be in writing, under oath, must state the specific grounds upon which the claim is founded and must be filed with the Assessor. If the Assessor disallows all or any part of the claim for refund, he shall send to the taxpayer by registered or certified mail a notice of such disallowance. Within ninety days after the mailing of the notice of disallowance, if the claim is acted upon within six months after the filing thereof, or within ninety days after the termination of such six months' period, if the claim is not acted upon within such period, the taxpayer may appeal to the Board, in the same manner and to the same extent as set forth in sections 3 and 4 of this title: *Provided*, That this subsection shall not apply to the taxes imposed by title II, District of Columbia Revenue Act of 1939, as amended; by the District of Columbia Income and Franchise Tax Act of 1947, as amended; or by titles I and II, District of Columbia Revenue Act of 1949, refunds of which are otherwise provided for by law; and that it shall not apply to the real estate tax."

D. C. Code 47-2403, 2404.

D. C. Code 47-1501 and note. D. C. Code 47-1551 *et seq.*, 2601 *et seq.*

Approved June 27, 1960.

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO