

BRIAN & KAREN WYNNE

*

IN THE

VS.

*

MARYLAND TAX COURT

COMPTROLLER OF MARYLAND

*

No. 16-IN-OO-0216

*

*

ORDER

This matter having come before the Tax Court, facts having been stipulated, Pretrial Memorandums filed by the Petitioner and the Respondent, and oral argument having been heard, the issue at hand can be stated as whether Section 16 of the Budget Reconciliation Act of 2014 violates the dormant Commerce Clause of the United States Constitution by allowing interest at a lower rate for "Wynne" refunds than other income tax refunds.

The Wynne refunds are the result of income tax provisions relating to income earned in other states by Maryland residents that only allow credits against the State income tax and not against county "piggy back" taxes. The U.S. Supreme Court ruled this was unconstitutional.

Following the exact same logic, granting interest at a lower rate must also be unconstitutional. Since the Budget Reconciliation Act of 2014 is determined to be unconstitutional, there is no reason to address any of the other rationales advanced by the Petitioner to invalidate this Statute. Therefore, it is this *23rd* day of *May*, 2018, by the Maryland Tax Court ORDERED, the decision of the Respondent is hereby **REVERSED** and that the interest on the refund claims should be paid at a rate of 13%.

cc: Steven F. Barley, Esq.
Sean Marotta, Esq.
Brian L. Oliner, Esq.

CERTIFIED TRUE COPY

TEST: John T. Hearn, Clerk

NOTICE: You have the right of appeal from the above Order to the Circuit Court of any County or Baltimore City, wherein the property or subject of the assessment may be situated. The Petition for Judicial Review **MUST** be filed in the proper Court within thirty (30) days from the date of the above Order of the Maryland Tax Court. Please refer to Rule 7-200 et seq. of the Maryland Rules of Court, which can be found in most public libraries.