

*From The  
Wynne Interest Refund Class Action  
(www.mdinterestrefundclass.com)*

BRIAN & KAREN WYNNE

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IN THE

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MARYLAND TAX COURT

VS.

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COMPTROLLER OF MARYLAND

No. 16-IN-OO-0216

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**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 <sup>23<sup>rd</sup></sup> 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%.