

MICHAEL J. HOLZHEID,

BRUCE FEINERMAN,
6125 Wildcat Run
West Palm Beach, FL 33412

and

JEFFREY AND ARIELLE GRILL,
8710 Garfield Street
Bethesda, MD 20817

On behalf of themselves and all others
similarly situated,

Plaintiffs,

v.

COMPTROLLER OF THE TREASURY OF
MARYLAND

and

THE STATE OF MARYLAND,

Defendants.

IN THE
CIRCUIT COURT FOR
BALTIMORE CITY
Case No.: 24-C-15-005700

2025 DEC 10 PM 3:30
CIVIL DIVISION

AMENDED CLASS ACTION COMPLAINT

Michael J. Holzheid, Bruce Feinerman, and Jeffrey and Arielle Grill (hereinafter, “Plaintiffs”), on behalf of themselves and a class and subclass of all others similarly situated, file this amended complaint against the Comptroller of the Treasury of the State of Maryland (hereinafter, “Defendant Comptroller”) and the State of Maryland.

INTRODUCTION

1. In 1988, the State of Maryland chose to statutorily create a right to interest on income tax refunds due to taxpayers in the State. Md. Code Ann. Tax-Gen. § 13-603(a). Pursuant to Md. Code Ann. Tax-Gen. § 13-603(a), when the State owes a Maryland taxpayer a

refund, that refund accrues interest, beginning 45 days after the taxpayer has filed a refund request, should the refund still be outstanding at that time. Until June 1, 2014, all refund claims accrued interest at the greater of 13% or three percentage points above the Federal Reserve Bank's average prime interest rate.

2. By virtue of this statute, a Maryland taxpayer due a refund has a vested property interest in any and all interest that accrues on a tax refund.

3. Faced with the potential for significant liability for interest on refunds requested during the pendency of litigation against Defendant Comptroller in *Comptroller of the Treasury of Maryland v. Wynne*, 135 S.Ct. 1787 (2015), in 2014, the State enacted a lower interest rate applicable only to *Wynne* claimants, an enactment that purports to apply even retroactively to *Wynne* claimants who had already petitioned for refunds. As a result, Plaintiffs Holzheid and the Grills and all other similarly situated Maryland taxpayers have been deprived of their property rights in interest that accrued on their refund requests at a higher rate prior to the enactment of the lower interest rate. All Plaintiffs have also been deprived of the benefits of the higher interest rate that Maryland taxpayers receive on all other income tax refunds.

4. Defendant Comptroller intends to apply and has been applying this separate interest rate to the refunds due Plaintiffs and all other similarly situated Maryland taxpayers who filed for refunds pursuant to *Wynne*.

5. Defendant Comptroller's retroactive application of this interest rate constitutes an unlawful taking of a vested property interest for public use, without due process or just compensation.

6. In addition, Defendant Comptroller's actions burden interstate commerce by paying a lower interest rate on refunds only to those taxpayers whose refund results from their having engaged in interstate commerce. Defendant Comptroller is violating the dormant

Commerce Clause by penalizing with a lower interest rate only those taxpayers entitled to refunds because they received no credit for income taxes paid to other states.

7. The Court should therefore (a) declare that Defendants' application of an interest rate that applies only to *Wynne* claimants is unconstitutional, pursuant to the Fourteenth Amendment and the dormant Commerce Clause to the Federal Constitution, (b) enjoin Defendant Comptroller from applying anything but the generally applicable statutory interest rate to refunds due Plaintiffs and all others similarly situated; and (c) award plaintiff class members who have already received *Wynne* refund damages sufficient to compensate them for the interest lost.

JURISDICTION AND VENUE

8. This Court has subject-matter jurisdiction over this action pursuant to Md. Code Ann., Cts. & Jud. Proc. §§ 1-501 and 4-401, because the amount in controversy exceeds \$30,000.

9. This Court has jurisdiction over Defendants pursuant to Md. Code Ann., Cts. & Jud. Proc. §§ 6-102 and 6-103, because Defendants maintain their principal place of business in the State, and the actions complained of herein arose in the State.

10. Venue is proper in Baltimore City pursuant to Md. Code Ann., Cts. & Jud. Proc. § 6-201, because Defendants carry on regular business in the City.

PARTIES

11. Plaintiff Michael J. Holzheid resides at 1101 Bay Street, Delray Beach, Florida, 33483, and is a former resident of Maryland. In 2009, while residing in Maryland, Mr. Holzheid earned income from sources within the State of Maryland as well as from sources outside the State.

12. Plaintiff Bruce Feinerman resides at 6125 Wildcat Run, West Palm Beach, Florida, 33412. In 2010, 2011, 2012, and 2013, while residing in Maryland, Mr. Feinerman

earned income from sources within the State of Maryland as well as from sources outside the State.

13. Plaintiffs Jeffrey and Arielle Grill (“the Grills”) reside at 8710 Garfield Street, Bethesda, Maryland, 20817. In 2008, 2009, 2010, 2011, 2012, 2013, and 2014, Mr. and Mrs. Grill earned income from sources within the State of Maryland as well as from sources outside the State.

14. Plaintiffs bring this action pursuant to Maryland Rule 2-231 as a class action on their own behalf and on behalf of the entire class of people similarly situated.

15. Defendant Comptroller of the Treasury of Maryland is a Maryland state agency responsible for collecting revenues, enforcing laws related to those revenues, paying the State’s bills, and keeping the State’s accounts. Peter Franchot is the current Comptroller, and has served in that position since 2007. He is sued in both his individual and official capacity.

FACTUAL ALLEGATIONS

The Wynne Litigation

16. Maryland, like many other states, require that those who live and work in the State pay income tax. However, unlike many other states, for many years Maryland did not offer its residents a full credit against their Maryland income taxes for the income taxes they paid to other states on income earned in those states.

17. In 2006, Brian and Karen Wynne (“the Wynnes”), residents of Howard County, Maryland, reported certain income on their Maryland tax return that had been earned out of state. Because the income had been earned and taxed elsewhere, the Wynnes claimed the income taxes paid in other states as a credit against their 2006 Maryland individual income taxes.

18. The Comptroller issued an assessment indicating a deficiency in the taxes owed by the Wynnes. The Wynnes appealed, and their case eventually made its way to the United States Supreme Court.

19. On May 18, 2015, the Supreme Court held that Maryland's personal income tax scheme violated the federal Constitution by failing to give residents full credit for taxes paid in other states on income earned in those states. *Comptroller of the Treasury of Maryland v. Wynne*, 135 S.Ct. 1787 (2015).

The Result of the *Wynne* Litigation

20. During the pendency of the *Wynne* litigation, many Maryland residents who had paid taxes to other states on income earned in those states and who had not received credit against their Maryland taxes for those payments, including the Grills and Mr. Holzheid, filed protective claims, requesting a refund from Maryland.

21. Normally, if a taxpayer is owed and files for a refund, interest begins accruing on said refund from the 45th day after the claim is filed. Md. Code Ann. Tax-Gen. § 13-603(a). The Maryland tax code mandates that the interest rate applied to tax refunds is the greater of 13% or three percentage points above the Federal Reserve Bank's average prime rate of interest. *Id.* § 13-604(b).

22. Recognizing that if the Supreme Court held in favor of the taxpayers in the *Wynne* litigation the State would owe millions of dollars in interest to persons who had filed protective claims for refunds during the pendency of *Wynne*, the General Assembly included a provision in the 2014 Budget Reconciliation and Financing Act of 2014 ("the 2014 BRFA") mandating that the interest rate for *Wynne* refunds¹ would be the average prime rate of interest during 2015, rather than the rate normally applied to tax refunds pursuant to Md. Code Ann. Tax-Gen. § 13-

¹ The revised interest rate applies to tax refunds attributable to tax years between December 31, 2005 and January 1, 2015. See 2014 Md. Laws Ch 464 § 20.

604(b). *See* 2014 Md. Laws Ch. 464 § 16. The average prime rate of interest for 2015 has thus far been 3.25%.² The Fiscal and Policy Note for the 2014 BRFA estimated that the “savings” to the State from this enactment would total \$38.4 million. Fiscal Note for SB 172, at 8 (2014).

23. Section 16 of the 2014 BRFA took effect on June 1, 2014. *See id.* § 24.

24. After the Supreme Court issued its decision in *Wynne*, holding that the State’s tax scheme violates the Constitution, Defendant Comptroller began the process of issuing refunds to Maryland taxpayers who filed claims for refunds on income taxes paid in other states for income earned in those states, and for which they did not receive full credit in Maryland.³ Pursuant to the 2014 BRFA, the interest rate applied to such refunds is 3.25%.

Plaintiff Michael Holzheid’s 2009 Maryland Tax Returns

25. In 2009, Plaintiff Michael Holzheid was a resident of Maryland. Accordingly, in early 2010, he filed an income tax return for the year 2009.

26. In his 2009 return, Mr. Holzheid reported and paid taxes to the State of Maryland for that year for income earned out of state.

27. On or about September 5, 2013, based on the ongoing *Wynne* litigation, Mr. Holzheid filed an amended 2009 tax return with a protective claim requesting a refund of \$1,806 as a credit against his total Maryland income taxes based on income taxes paid in other states on income earned in those states.

28. Defendant Comptroller acknowledged receipt of Mr. Holzheid’s protective claim on December 11, 2013.

29. Thus, interest has been accruing on Mr. Holzheid’s claim for a refund since at least October 20, 2013, or 45 days after its filing date of September 5, 2013.

² *See* <http://www.federalreserve.gov/releases/h15/current/> (last visited Dec. 9, 2015).

³ *See* <http://governor.maryland.gov/you-may-be-owed-a-tax-refund/> (last visited Dec. 9, 2015).

Plaintiff Bruce Feinerman's 2010-2013 Maryland Tax Returns

30. In 2010, 2011, 2012, and 2013 Plaintiff Bruce Feinerman was a resident of Maryland. Accordingly, he filed income tax returns for each of those years.

31. In or about June of 2014, based on the ongoing *Wynne* litigation, Mr. Feinerman filed a protective claim for tax years 2010, requesting a refund of \$57,502 as a credit against his total Maryland income taxes based on income taxes paid that year to the state of New York on income earned in New York.

32. In early 2015, Mr. Feinerman filed protective claims for tax years 2011, 2012, and 2013, requesting refunds of \$14,539, \$17,227, and \$26,736, respectively, as a credit against his total Maryland income taxes for those years, based on income taxes paid to New York on income earned in New York in those years.

33. On November 16, 2015, Mr. Feinerman received a refund of \$14,813.44 from Defendant Comptroller for tax year 2011.

34. On November 23, 2015, Mr. Feinerman received a refund of \$59,754.81 from Defendant Comptroller for tax year 2010.

35. Mr. Feinerman has not yet received refunds for tax years 2012 or 2013.

36. Thus, interest has been accruing on those claims for refunds since 45 days after their filing date.

Plaintiffs Jeffrey and Arielle Grill's 2008-2014 Maryland Tax Returns

37. Plaintiffs Jeffrey and Arielle Grill are residents of Maryland and filed income tax returns for each of the years 2008, 2009, 2010, 2011, 2012, 2013, and 2014.

38. In their 2008 through 2014 tax returns, Mr. and Mrs. Grill reported and paid taxes to the State of Maryland for income earned out of state.

39. Based on the ongoing *Wynne* litigation, the Grills filed timely protective claims for each of those the years 2008 through 2012, requesting refunds as credits against their total Maryland income taxes based on income taxes paid in other states on income earned in those states.

40. Thus, interest began accruing on Mr. and Mrs. Grill's claims for refunds since 45 days after each respective filing date.

**Defendant Comptroller's Retroactive Application of the Revised Interest Rate
Unlawfully Deprives Plaintiffs Holzheid and the Grills and All Other Similarly Situated
Taxpayers of a Vested Property Interest**

41. Maryland law mandates that, should the State grant a tax refund, the appropriate interest rate to be applied to such refund, if unpaid after 45 days, is either 13% or three percentage points above the average prime rate of interest, whichever rate is higher.

42. As a result of the Supreme Court's decision in *Wynne*, the State must provide, and is now providing, refunds to residents who did not receive credit against their full Maryland income taxes for income taxes paid to other states on income earned in those states in certain years.

43. Despite the clear mandate under Maryland law that the appropriate interest rate to be applied to such refunds is either 13% or three percentage points above the average prime rate of interest, whichever rate is higher, Defendant Comptroller is applying a retroactively implemented interest rate of 3.25% to these claims for the entire term of their pendency, rather than from June 1, 2014 forward (the effective date of Section 16 of the BRFA). Defendant Comptroller has already begun to issue *Wynne* refunds, and is retroactively applying the 3.25% interest rate to the entire term that the refund has been pending.

44. Defendant's retroactive application of a lower interest rate applicable only to *Wynne* claims is an unconstitutional taking, and deprives Plaintiffs Holzheid, the Grills and all

other similarly situated Maryland taxpayers of their vested property right in interest that accrued on their refund requests prior to the enactment of the lower interest rate, without due process or just compensation.

45. Specifically, Plaintiff Holzheid would have been due approximately \$297.66 in interest between the filing date of his protective claim and June 1, 2014 under the statutory rate of 13%⁴, but only approximately \$165.74 under the 3.25% rate applicable only to *Wynne* claimants. Thus, Defendant Comptroller's application of an unlawful, retroactive interest rate would deprive Plaintiff of approximately \$131.92.

46. It is anticipated that Plaintiff Holzheid's *Wynne* refund claim will be paid by Defendant Comptroller shortly, and that Defendant Comptroller will apply the unlawful, retroactive interest rate mandated by Section 16 of the BRFA to the entire pendency of Plaintiff Holzheid's claim.

47. Mr. and Mrs. Grill have already received the following refunds from Defendant Comptroller:

- a. 2008 – \$9,582.47, received September 14, 2015
- b. 2009 – \$11,873.86, received November 6, 2015
- c. 2010 – \$17,408.04, received October 30, 2015
- d. 2011 – \$15,427.13, received October 19, 2015

Mr. and Mrs. Grill have not yet received a refund for their 2012 through 2014 claims.

48. Mr. and Mrs. Grill have been paid the following amounts in interest on their *Wynne* claims already paid:

- a. 2008 – \$893.47
- b. 2009 – \$851.86

⁴ Plaintiff is due 13%, since that rate is greater than 6.25%, or three percentage points above the prime rate of interest. *See* Md. Code Ann. Tax-Gen. § 13-604(b).

c. 2010 – \$1,355.04

d. 2011 – \$1,135.13

49. Mr. and Mrs. Grill are due additional interest.

50. While Defendant Comptroller has not informed Mr. and Mrs. Grill which portions of their received refund payments are tax refunds and which portions are interest on those refunds, on information and belief, Defendant Comptroller has applied the unlawful, retroactive interest rate mandated by Section 16 of the BRFA to the entire pendency of the Grills' claims. Thus, Defendant Comptroller's application of an unlawful, retroactive interest rate has deprived Mr. and Mrs. Grill of interest.

Defendant Comptroller's Application of the Revised, Lower Interest Rate Only to *Wynne* Claimants Burdens Interstate Commerce

51. As noted in paragraph 32, *supra*, under Maryland law, the appropriate interest rate to be applied to tax refunds is either 13% or three percentage points above the average prime rate of interest, whichever rate is higher.

52. However, Defendant Comptroller is applying a different, lower interest rate on income tax refunds due as a result of the *Wynne* litigation, i.e., income tax refunds due from the State of Maryland to Maryland taxpayers as a credit for income taxes those taxpayers paid to other states between December 31, 2005 and January 1, 2015.

53. Defendant Comptroller's application of a lower interest rate only to *Wynne* refund claims violates the dormant Commerce Clause of the United States Constitution because it burdens interstate commerce. Specifically, only Maryland taxpayers who are due refunds as a result of income earned out-of-state receive a lower rate of interest on those refunds.

CLASS ALLEGATIONS

54. Plaintiffs bring this action on their own behalf and on behalf of all Maryland taxpayers similarly situated pursuant to Maryland Rule 2-231. A class action is proper because

this action involves questions of common or general interest and involves numerous parties, the joinder of which would be impracticable.

The *Wynne* Claimants Class

55. The *Wynne* Claimants Class (“the Class”) consists of all Maryland taxpayers who, like Plaintiffs Holzheid, Feinerman, and the Grills, paid income tax in both Maryland and other states on income earned in those states in tax years between December 31, 2005 and January 1, 2015, who did not receive full credit against their Maryland income taxes for the income taxes paid elsewhere, and who timely filed a claim for a refund in Maryland based on the *Wynne* litigation.

56. The Class is so numerous that joinder of all members is impracticable. The Class is estimated to encompass as many as 55,000 Maryland taxpayers.

57. There are questions of law and fact common to the Class, i.e., whether Section 16 of the 2014 BRFA is unconstitutional on its face, and whether Defendant Comptroller’s application of a separate interest rate only to income tax refunds resulting from the *Wynne* litigation violates the dormant Commerce Clause, Art. I, § 8, cl. 3 of the Federal Constitution, because it burdens interstate commerce.

The Pre-June 1, 2014 *Wynne* Claimants Subclass

58. The Pre-June 1, 2014 *Wynne* Claimants Subclass (“the Subclass”) consists of all Maryland taxpayers who, like Plaintiffs Holzheid and the Grills, paid income tax in both Maryland and other states on income earned in those states in tax years between December 31, 2005 and January 1, 2015, who did not receive full credit against their Maryland income taxes for the income taxes paid elsewhere, and who timely filed protective claims for refunds in Maryland prior to the 2014 BRFA went into effect on June 1, 2014.

59. The Subclass is so numerous that joinder of all members is impracticable. Although the exact number of members of the Subclass is unknown to Plaintiffs at this time, this information is easily ascertainable by Defendant Comptroller through its records of protective claims filed prior to June 1, 2014.

60. There are questions of law or fact in this action that are common to the Subclass, i.e., whether Section 16 of the 2014 BRFA is unconstitutional on its face, and whether Defendant Comptroller's enforcement of a separate, retroactive interest rate on income tax refunds resulting from the *Wynne* litigation violates the Federal Constitution, because it deprives class members of their vested property rights in interest that accrued on their refund requests prior to the enactment of the lower interest rate, without due process or just compensation.

61. The claims of Michael Holzheid, Bruce Feinerman, and Jeffrey and Arielle Grill as representative parties are typical of the claims of the Class and Subclass. Plaintiffs will fairly and adequately protect the interests of the Class and Subclass.

62. This action is properly maintained as a class action under Maryland Rule 2-231(b)(1)(A) in that separate actions by or against individual members of the Class and Subclass would create a risk of inconsistent or varying adjudications with respect to individual members of the Class and Subclass that would establish incompatible standards of conduct for Defendants.

63. This action also is properly maintained as a class action pursuant to Maryland Rule 2-231(b)(1)(B) in that separate actions by individual members of the Class and Subclass would create a risk of adjudications with respect to individual members of the Class and Subclass that would, as a practical matter, be dispositive of the interests of other members not party to the adjudications, or would substantially impair or impede their ability to protect themselves.

64. This action also is properly maintained as a class action under Maryland Rule 2-231(b)(2) because Defendants' actions, as more specifically alleged *supra*, are generally applicable to the Class and Subclass, and thus final injunctive relief, and corresponding declaratory relief, are appropriate with respect to the entire Class and Subclass.

65. This action also is properly maintained as a class action under Maryland Rule 2-231(b)(3) in that questions of law or fact common to members of the Class and Subclass predominate over any questions affecting only individual members, and a class action is superior to other available methods for the fair and efficient adjudication of this controversy between the Class and Subclass and Defendants.

66. The commonality of issues of law and fact substantially diminishes the interest of members of the Class and Subclass in individually controlling the prosecution of separate actions. Many of the members of the Class and Subclass may be unaware of their right to prosecute claims against Defendants. Plaintiffs are unaware of any litigation already commenced by members of the Class or Subclass to determine the questions presented herein. It is desirable that the claims be concentrated in this forum due to its centrality in the State. This class action can be managed without undue difficulty because Plaintiffs will vigorously pursue the interests of the Class and Subclass by virtue of the losses they stand to incur should Defendant Comptroller be permitted to apply a separate, retroactive interest rate refunds due Plaintiffs on their *Wynne* claims.

COUNT ONE

Violation of the Fourteenth Amendment to the U.S. Constitution Facial Challenge to Section 16 of the 2014 Budget Reconciliation and Financing Act of 2014

67. Plaintiffs incorporate by reference the allegations of all preceding paragraphs as if set out again.

68. This Count is brought by all Plaintiffs and all other Maryland taxpayers similarly situated against Defendant the State of Maryland.

69. The 2014 BRFA is unconstitutional on its face as a violation of the Commerce Clause and the Fourteenth Amendment to the U.S. Constitution, because it permits a governmental taking of private property without due process or just compensation, and there is no possible constitutional application of the law.

COUNT TWO
Violation of the Commerce Clause
Article 1, § 8, cl. 3 of the U.S. Constitution

70. Plaintiffs incorporate by reference the allegations of all preceding paragraphs as if set out again.

71. This Count is brought by all Plaintiffs and the Class against Defendant Comptroller in his individual capacity. In addition, Defendant Comptroller is sued in his official capacity for declaratory and injunctive prospective relief.

72. By applying a lower interest rate only to income tax refunds resulting from the *Wynne* litigation, Defendant Comptroller burdens interstate commerce, because only Maryland taxpayers who earned income out-of-state between December 31, 2005 and January 1, 2015 and paid income tax to another state on that income are subject to the lower interest rate on claimed refunds.

73. Defendant Comptroller's actions thereby violate the dormant Commerce Clause of the United States Constitution, Art. 1, § 8, cl. 3.

74. It is clearly established that Defendant's burdening of interstate commerce violates the dormant Commerce Clause.

75. As a direct and proximate result of Defendant Comptroller's actions, Class members have suffered damages.

76. In addition, because Defendant Comptroller's actions are ongoing, it is likely that Plaintiffs and Class members will continue to suffer damages as a result of similar unconstitutional conduct in the future.

COUNT THREE

Violation of the Fourteenth Amendment to the U.S. Constitution Unconstitutional Taking without Due Process and Just Compensation

77. Plaintiffs incorporate by reference the allegations of all preceding paragraphs as if set out again.

78. This Count is brought by Plaintiffs Holzheid and the Grills and the Subclass against Defendant Comptroller in his individual capacity. In addition, Defendant Comptroller is sued in his official capacity for declaratory and injunctive prospective relief.

79. The interest that accrues on *Wynne* refund requests filed by Plaintiffs Holzheid, the Grills and all other Maryland taxpayers similarly situated is private property protected from arbitrary and unreasonable governmental action.

80. Defendant Comptroller's application of a separate, retroactive interest rate for the entire pendency of *Wynne* refund claims deprives Plaintiffs Holzheid, the Grills and all other Maryland taxpayers similarly situated of a vested property right in interest that accrued on *Wynne* refund requests prior to the enactment of the lower interest rate on June 1, 2014, without due process and just compensation.

81. Defendant Comptroller's actions thus deprive Plaintiffs Holzheid, the Grills and all other Maryland taxpayers similarly situated of their rights under the Fourteenth Amendment to the United States Constitution not to be deprived of property without due process and just compensation (as guaranteed by the Fifth Amendment, which has been incorporated to apply to the State through the Fourteenth Amendment).

82. Defendant Comptroller will continue to cause similar constitutional deprivations by implementing this unlawful retroactive interest rate in the future, as *Wynne* refund claims are processed and paid.

83. It is clearly established that Defendant Comptroller's taking of private property without due process or just compensation violates the Fourteenth Amendment to the U.S. Constitution.

84. As a direct and proximate result of Defendant Comptroller's actions, Subclass members have suffered damages.

85. In addition, because Defendant Comptroller's actions are ongoing, it is likely that Plaintiffs Holzheid, the Grills and Subclass members will continue to suffer damages as a result of similar unconstitutional conduct in the future.

COUNT FOUR
Violation of 42 U.S.C. § 1983

86. Plaintiffs incorporate by reference the allegations of all preceding paragraphs as if set out again

87. Defendant Comptroller is a "person" within the meaning of 42 U.S.C. § 1983.

88. Defendant Comptroller's actions and threatened actions are, or will be, taken under color of state law, and deprive or threaten to deprive Plaintiffs and all other members of the plaintiff Class and Subclass of rights secured to them by the Constitution and laws of the United States.

89. Defendant Comptroller is therefore liable to Plaintiffs and all other Class and Subclass members pursuant to 42 U.S.C. § 1983.

PRAAYER FOR RELIEF

WHEREFORE, Plaintiffs respectfully request that this Court certify this action as a class action with a subclass, as defined above, and set this matter for trial, and pray for judgment as follows:

1. A permanent injunction enjoining Defendant Comptroller from applying Section 16 of the Budget Reconciliation and Fairness Act of 2014 to Plaintiffs or any member of this Class or Subclass;
2. A declaration that Section 16 of the Budget Reconciliation and Fairness Act of 2014 is unconstitutional on its face, in violation of the Fourteenth Amendment;
3. A declaration that application of Section 16 of the Budget Reconciliation and Fairness Act of 2014's interest rate prior to June 1, 2014 to timely filed protective claims for *Wynne* refund requests constitutes a taking of a vested property interest without due process or just compensation, in violation of the Fourteenth Amendment to the United States Constitution;
4. A declaration that Section 16 of the Budget Reconciliation and Fairness Act of 2014's interest rate violates the dormant Commerce Clause because it burdens interstate commerce;
5. An award of damages to Plaintiffs and all other Maryland taxpayers similarly situated against Defendant Comptroller that fully compensates them for the interest that accrued on their *Wynne* refund requests;
6. An order awarding Plaintiffs reasonable attorneys' fees and costs pursuant to 42 U.S.C. § 1988 and/or via the common fund; and
7. Such other and further relief as the Court deems just and proper.

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CERTIFICATE OF SERVICE

I HEREBY certify that on December 10, 2015, a true and accurate copy of the foregoing was hand delivered and electronically mailed to:

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