

## CHAPTER 385

(Senate Bill 693)

**AN ACT** to repeal and re-enact, with amendments, Section 229 (i) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Tax Court,"; to repeal subsections (l) and (m) of Section 229 of said Article, title and Code, and to enact new Section 229 (l) in lieu thereof, to stand in the place of the section repealed, to provide for an immediate right of appeal to the Court of Appeals from decisions of the Maryland Tax Court.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 229 (i) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Tax Court," be and it is hereby repealed and re-enacted, with amendments; and that subsections (l) and (m) of Section 229 of said Article, title and Code, be and they are hereby repealed, and that new Section 229 (l) be and it is hereby enacted in lieu thereof, to stand in the place of the section repealed, and all to read as follows:

## 229.

(i) The Court shall hear and determine all appeals promptly. In proper cases the Court shall file a written order. Copies of said order shall be certified by the clerk, under the seal of the Court, to the agency appealed from and to all parties to the appeal. Such order shall be final and conclusive, unless an appeal be taken to the [circuit court of any county or the Baltimore City Court of Baltimore City] *Court of Appeals* as hereinafter provided.

[(1) Any party to such proceedings may appeal from the Court's final order to the circuit court of any county or the Baltimore City Court of Baltimore City, wherein the property or any part of the property the assessment of which is involved may be situated or, in the case of retail sales taxes, to the circuit court (or the Baltimore City Court) for the county or city in which the taxpayer regularly conducts his business or in which the transactions subject to such taxes occurred. The circuit court of the county or the Baltimore City Court of Baltimore City, shall determine the case upon the record of the Maryland Tax Court and may affirm, reverse, remand or modify the order appealed from; provided, that, unless such order is erroneous as a matter of law or unsupported by substantial evidence appearing in the record, it shall be affirmed.

(m) There shall be a further right of appeal to the Court of Appeals from any decision of the circuit court of the county, or the Baltimore City Court of Baltimore City, as the case may be. Such appeals must be taken within thirty days of the final judgment or determination of the lower court; and the Court of Appeals shall immediately hear and determine such appeal.]

(l) *Any party to the proceedings may appeal from the court's final order directly to the Court of Appeals.*

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 6, 1971.