

after the first publication of said proclamation, the State Tax Commission shall cause a notice thereof to be mailed to each corporation named therein, addressed to it at its mailing address, if it has a mailing address on file with the State Tax Commission, or, if it has not a mailing address on file with the State Tax Commission, addressed to it at any other address which may appear upon the records of the State Tax Commission. Any such corporation paying all taxes, interest and penalties, and filing such report, as aforesaid, after the first publication of said proclamation, shall be omitted from subsequent publications thereof. Any such corporation paying all taxes, interest and penalties and filing the annual reports due within sixty days from the date of first publication shall have its charter re-instated as of the date of forfeiture.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved April 16, 1947.

CHAPTER 486.

(Senate Bill 21)

AN ACT to repeal and re-enact, with amendments, Section 194(a) of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Appeals", providing that certain cases be remanded to the State Tax Commission for further proceedings.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 194(a) of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Appeals", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

194(a). Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, may appeal from the decisions of the State Tax Commission, in the exercise of its appellate jurisdiction, on questions of law only, to the Circuit Court of any county or the Baltimore City Court of Baltimore City, in which the property or any part of the property the assessment of which is involved may be situated, or in which the taxpayer may reside or be taxable in respect thereto, or in which the office of the Commission may be situated. Such appeals