

mission, and from the action of the State Tax Commission may appeal to the Courts of this State, in the same manner as appeals are permitted from any other action of the State Tax Commission under the provisions of this Article.

162D. All claims for the refund of special taxes, fees, charges, penalties or interest which may be allowed under the provisions of this sub-title shall be certified to the Comptroller, who, if no appeal is pending, shall cause the same to be paid out of any funds appropriated for that purpose. Interest at the rate of six per cent. per annum shall be paid on such amounts refunded accounting from the date the taxes, fees, charges, penalties or interest so refunded were paid. If any portion of the special taxes for which a refund is allowed were paid to any county or city of this State, the Comptroller shall charge a proportionate part of the refund and interest against such county or city and deduct the same from subsequent payments of the shares of such special taxes to such county or city. If no funds are available for the payment of such part of such allowed claim for refund and interest as is payable by the State, the Comptroller shall certify the same to the Governor for inclusion in the next budget.

SEC. 2. *And be it further enacted*, That this Act shall take effect October 1, 1943.

Approved May 4, 1943.

CHAPTER 124.

(House Bill 54)

AN ACT to repeal and re-enact, with amendments, Section 24 of Article 72 of the Annotated Code of Maryland (1939 Edition), title "Oysters", sub-title "Dredging", providing that dredging licenses shall be issued by the Commission of Tidewater Fisheries instead of by the Comptroller.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 24 of Article 72 of the Annotated Code of Maryland (1939 Edition), title "Oysters", sub-title "Dredging", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

24. The Commission of Tidewater Fisheries shall upon application of any person who has been a resident of this State for twelve consecutive months next preceding his