

any assessment or refusal of refund may, within sixty (60) days after notice by the Comptroller of his determination, appeal from such determination to the Circuit Court for the County in which the taxpayer regularly conducts his business or to the Baltimore City Court if the taxpayer regularly conducts his business in Baltimore City. Such appeal shall be limited to questions of law only, but the Comptroller shall file in the Court to which the appeal has been taken a certified copy of the record of proceedings held before him. Such appeals shall be taken by Petition setting forth the question or questions of law which it is desired by the Appellant to review, and notice thereof shall be given by summons or subpoena, duly served on all parties directly in interest, by the Sheriff of the County or City in which said appeal is filed. If the taxpayer, or the Attorney General on behalf of the State, or the Comptroller are dissatisfied with the determination of the Circuit Courts for the Counties or the Baltimore City Court, as the case may be, they or either of them may within thirty (30) days from the final order entered by such Court appeal to the Court of Appeals of Maryland, and the Court of Appeals shall immediately hear and determine such appeal.

SECTION 5. *And be it further enacted*, That a new sub-section be and it is hereby added to Section 293 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Records; Investigations and Hearings", said new sub-section to follow immediately after Section 293 and to be known as sub-section (a) of said Section 293 and to read as follows:

293.

(a) Whenever any taxpayer fails to keep records from which the tax imposed by this subtitle may be accurately computed, the Comptroller may make use of a factor developed by surveying other taxpayers of the same type or otherwise compute the amount of tax due and this computation shall be prima facie correct.

SECTION 6. *And be it further enacted*, That Section 305 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", subtitle "Retail Sales Tax Act", heading "Penalties", be and the same is hereby repealed and reenacted, with amendments, to read as follows:

305. Any taxpayer or any officer of a corporate taxpayer