

heading, "Revisions and Appeals," said Section to be known as Section 287(a) of Article 81 to follow immediately after Section 286 of said Article and to read as follows:

*287(a) Any taxpayer may apply to the Comptroller for revision of the tax assessed against him by the Comptroller within 30 days of the date on which the Comptroller mails a notice of the assessment to the taxpayer's last known address. If no application for revision is made within the aforesaid 30-day period, the assessment shall become final and no application for revision shall be considered by the Comptroller unless made within that period.*

*If the assessment is paid by the taxpayer, no application for refund shall be considered by the Comptroller unless made within 30 days of the mailing of the notice of assessment.*

*When application for revision or refund of assessment, as the case may be, is made within the 30-day period, the Comptroller shall promptly act thereon and shall notify the taxpayer of his action.*

*Within 30 days of the mailing of the Comptroller's notice of his action upon the taxpayer's application for revision or refund of an assessment or upon 30 days from the mailing of the notice to the taxpayer as provided for by Section 285 of this sub-title, the taxpayer may request a formal hearing before the Comptroller. Thereupon, after reasonable notice to the taxpayer, the Comptroller shall grant such hearing.*

SEC. 3. *And be it further enacted, That sub-section (d) of Section 310 of Article 81 of the Annotated Code of Maryland (1947 Supp.) title "Revenue and Taxes," sub-title "Maryland Use Tax," sub-heading "Exemptions," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:*

*310(d) Tangible personal property upon the sale of which or upon the gross receipts received from the sale of which an excise tax equal to or greater than that hereby levied has been imposed under the laws of any State or territory, of the United States of America, or any political sub-division thereof, or the District of Columbia. If the tax paid to such other State or territory of the United States of America, or any political sub-division thereof, or the District of Columbia is less than that imposed by this sub-title, the difference between the tax so paid and that imposed by this sub-title shall be paid to the Comptroller.*