

deems necessary for the enforcement of this sub-title. If the amount of tax computed by the Comptroller shall be greater than the amount returned by the taxpayer, the excess shall be assessed by the Comptroller (within three years from the date the return was originally due or filed, except in the case of failure to file a return or of a fraudulent or incomplete return in which case the excess may be assessed at any time), and a notice of such assessment shall be mailed to the taxpayer. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the State Tax Commission, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the State Tax Commission. The State Tax Commission shall set a date within a reasonable time for public hearing, and, on the basis of the law and the facts the State Tax Commission shall sustain the original assessment or make a new assessment. The determination by the State Tax Commission shall be prima facie evidence of the amount of tax due, and the State Tax Commission shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the findings of the State Tax Commission in the manner provided by law for appeals from said Commission in the exercise of its appellate jurisdiction, and the provisions of Section 186 et seq. of this Article are hereby made applicable in the enforcement of this sub-title.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1951.

Approved March 28, 1951.

CHAPTER 235

(Senate Bill 343)

AN ACT to repeal and re-enact, with amendments, Section 245 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Income Tax," relating to time for income tax returns.

EXPLANATION: *Italics indicate new matter added to existing law.*
[Brackets] indicate matter stricken from existing law.
CAPITALS indicate amendments to bill.
~~Strike out~~ indicates matter stricken out of bill.