

(b) Proceedings preferred over other civil causes.—All proceedings before the courts (**[including]** *except* the Court of Appeals) under this article, including all those prosecuted by the Commission, all those to which the Commission or the People's Counsel has become a party, and all those in which any question arises under this article, or which concern any rule, regulation, order or other action of the Commission, shall be preferred over all other civil causes except election causes in all the courts of this State, irrespective of their position on the dockets; and the courts shall always be open for the trial of such proceedings.

SEC. 34. *And be it further enacted by the General Assembly of Maryland*, That Section 255 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Appeals"; and Section 348 of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

255. (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 shall be taken within thirty days from the date of the decision of the Commission complained of, 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 Court finds against the Commission, it shall remand the case to the Commission for further proceedings in accordance with its opinion or order; otherwise the action of the Commission shall be affirmed. There shall be a further right of appeal to the Court of Appeals from any decision of the Circuit Court of the county, or the Baltimore City Court of Baltimore City, as the case may be. **[Such appeals must be taken within thirty days of the final judgment or determination of the lower Court; and the Court of Appeals shall immediately hear and determine such appeal.]**

(b) Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, claiming to be aggrieved because of any final action taken by the State Tax Commission, in the exercise of its original jurisdiction in assessing or refusing to assess or in re-assessing or refusing to re-assess, classify or refusing to classify, any property or computing any tax, or in increasing, reducing or abating any assessment, may appeal to the Circuit Court of any county sitting in equity, or the Circuit Court or Circuit Court No. 2 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. All such appeals shall be upon the record of proceedings before the State Tax Commission certified to the Court by said Commission, including a statement of all facts considered by said Com-