

mission on which its finding was based. Either side may introduce additional testimony or other evidence in the Circuit Court. Such petition of appeal shall set forth concisely the particulars in which the action of the Commission is claimed to be unlawful, unreasonable or against the substantial weight of the evidence. If the Court finds such error 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. From the final decision of the Court hearing such appeal any party named in this section may take an appeal to the Court of Appeals in the same manner as in other equity cases [, but within thirty days after the order appealed from; and the Court of Appeals shall immediately hear and determine such appeal].

(c) The power of the State Tax Commission to assess shall in all cases include the power to classify for taxation, and the power to review an assessment on appeal shall in all cases include also the power to review any question of classification for taxation.

348. Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or refusal of refund, may, within sixty days (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 in the county in which the transactions occurred upon which the assessment is based, or to the Baltimore City court if the taxpayer regularly conducts his business in Baltimore City, or if the transactions on which the assessment is based occurred 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].

SEC. 35. *And be it further enacted by the General Assembly of Maryland,* That Section 147 of Article 83 of the Annotated Code of Maryland (1951 Edition), title "Sales and Notices", sub-title "Finance Companies and Investigations", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

147. (Court Review.) Any person aggrieved by a refusal, suspension or revocation of license by the Commissioner, may appeal, within thirty (30) days after notice of such action, to the Circuit Court for the county where the business was or was to be carried on, or to any common law court in Baltimore City. The case shall be tried de novo and the court may reverse, affirm or modify the order of the Commissioner. Such appeal shall operate to suspend the order appealed from pending the hearing on the merits, until the Court orders otherwise.