

classification of property, or the levy of a tax, or with respect to the application for an abatement or reduction of any assessment, or tax, or exemption therefrom.

(2) State Department of Assessments and Taxation.—From and after July 1, 1959, all the administrative, but not the quasi-judicial, rights, powers, duties, obligations and functions heretofore conferred upon or exercised by the State Tax Commission shall be transferred to and thereafter be exercised and performed by the State Department of Assessments and Taxation, which shall also have, exercise and perform such other rights, powers, duties, obligations and functions as may now or hereafter be conferred by law. Upon request the State Department of Assessments and Taxation shall perform administrative duties for the Maryland Tax Court.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1960.

Approved March 1, 1960.

CHAPTER 8

(Senate Bill 31)

AN ACT to repeal and re-enact, with amendments, Section 309 of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes", sub-title "Income Tax", correcting a cross-reference in the laws relating to the audit of income tax returns, and to additional assessments and appeals that may follow thereafter.

WHEREAS, in Section 309 of Article 81 of the Code, concerning the audit of income tax returns, this section having last been amended by Chapter 757 of 1959, there is a cross-reference to Section 259 of the same Article; and

WHEREAS, this cross-reference is in error and should be promptly corrected; now, therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 309 of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

309.

As soon as practicable after each return is received, the Comptroller shall examine and audit such returns as he deems necessary for the enforcement of this sub-title. If the amount of tax computed

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.