

similar pleading, and the expiration of the period thereafter for the filing of an answer.

SEC. 50. *And be it further enacted*, That Section 10 of Article 78B of the Code, title "Racing Commission", sub-title "In General" be and it is hereby repealed and re-enacted, with amendments, to read as follows:

10.

Upon the award of days to any applicant, and upon payment of the license fees as herein prescribed, the Commission shall issue a license for the holding of the meeting or meetings during the days awarded to such applicant, and for which the license fees shall have been paid. Said license shall be subject to all rights, regulations and conditions from time to time prescribed by the Commission and shall be subject to suspension or revocation by the Commission for any cause whatsoever which the Commission may, in its discretion, deem sufficient. If any license is suspended or revoked, said Commission shall state publicly its reason for so doing, and cause an entry of such reasons to be made on the minute book of the Commission, and its action shall be final, provided, however, the propriety of such action shall be subject to review, upon questions of law only, by the circuit court of the county within which such license was granted, or by the Baltimore City Court, if such license shall have been granted in Baltimore City [, the action of the Commission to stand unless and until reversed by the court].

SEC. 51. *And be it further enacted*, That sub-section (1) of Section 229 of Article 81 of the Code, title "Revenue and Taxes", sub-title "Maryland Tax Court" and Section 352 of Article 81 of the Code, title "Revenue and Taxes", sub-title "Retail Sales Tax Act", sub-heading "Revisions and Appeals" be and they are hereby repealed and re-enacted, with amendments, to read as follows:

229 (1) Any party to such proceedings may appeal from the Court's final order to the circuit court of any county or the Baltimore City Court of Baltimore City, wherein the property or any part of the property the assessment of which is involved may be situated. [Such appeal shall be taken within thirty days of the date of the order complained of, or if an address shall have been filed, as hereinabove provided, then within thirty days after the mailing, postage prepaid, of the copy of the final order of the Court to such address. In the event of such appeal, the Court shall file and include in the record of the case its findings of fact and conclusions of law on which it based its decision and order.] The circuit court of the county or the Baltimore City Court of Baltimore City, shall hear the case de novo without a jury and may affirm, reverse, remand or modify the order appealed from; provided, that in the absence of any affirmative evidence to the contrary, or of any error apparent on the face of the proceedings, such shall be affirmed.

352.

Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or