

refusal of refund, may [, within thirty (30) 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 transaction 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 questions 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 appeal to the Court of Appeals of Maryland.

SEC. 52. *And be it further enacted,* That Section 399 of Article 81 of the Code, title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Applicability of Other Sections", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

399.

All provisions not inconsistent with the provisions of this sub-title in §§ 344 and 345 of this article relating to failure to file returns and incorrect returns; in §§ 347-350, both inclusive, of this article relating to refunds; in §§ 351 and 352 of this article relating to revisions and [repeals] *appeals*; in §§ 357-359, both inclusive, of this article relating to records, investigations and hearings; in § 365 of this article relating to general powers of the Comptroller; in §§ 367 and 368 relating to general provisions; in § 369 of this article relating to penalties; and in § 370 of this article relating to disposition of proceeds are hereby made a part of this sub-title and shall be applicable hereto.

SEC. 53. *And be it further enacted,* That Section 160 of Article 83 of the Code, title "Sales and Notices", sub-title "Finance Companies" be and it is hereby repealed and re-enacted, with amendments, to read as follows:

160.

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] *The Commission may suspend the order appealed from pending the determination of such appeal.* [hearing on the merits, until the court orders otherwise.]