

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 229 (d) of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Maryland Tax Court", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

229. Procedure on appeals to and from Court.

(d) Who may practice. Any person appearing and acting for himself, or for a partnership of which he is a member, or for a corporation of which he is an officer, and attorneys at law who are admitted to practice before the Court of Appeals of Maryland [, and certified public accountants who are authorized to practice in Maryland] shall be authorized to practice before the Court.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved March 28, 1961.

CHAPTER 219

(Senate Bill 202)

AN ACT authorizing and empowering the County Commissioners of Harford County to borrow upon the faith and credit of Harford County a sum of money not to exceed ~~Four Hundred Thousand Dollars (\$400,000)~~ FIVE HUNDRED THOUSAND DOLLARS (\$500,000.00) at a rate of interest not to exceed five per cent; and to issue notes and/or bonds therefor, for the purpose of erecting and equipping an annex to the Court House; and providing for the levying of taxes by said County Commissioners to repay the loan and interest thereon, and providing that said loan and every part thereof and the interest payable thereon, shall remain exempt from State, County and municipal taxation.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of Harford County be and they are hereby authorized and empowered to borrow at such time or times as they may decide, upon the faith and credit of Harford County, a sum or sums of money not to exceed ~~Four Hundred Thousand Dollars (\$400,000)~~, FIVE HUNDRED THOUSAND DOLLARS (\$500,000.00), at a rate of interest not to exceed five per cent (5%) per annum, for the purpose of erecting an annex to the Court House, for architectural and other professional fees in connection with said annex, and equipping said annex to the Court House, said annex to contain an additional court room or rooms for the Circuit Court or for the People's Court, for other offices connected with either of said courts, or for any other county agency or agencies as determined by the County Commissioners.

SEC. 2. *And be it further enacted,* That the said County Commissioners are hereby authorized to borrow, under the provisions of this Act, from such bank, banker or trust company, or from any other source, as they shall from time to time select. The said County Commissioners are authorized to execute and deliver negotiable