

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 47 (d) be and it is hereby added to Article 33 of the Annotated Code of Maryland (1957 Edition), title "Elections," subtitle "Registration Appeals and Copies of Registration Lists," to follow immediately after Section 47 (c) thereof, and to read as follows:*

47.

*(d) In Worcester County at least once every four years beginning in 1965 the Board shall combine all previous general lists of registered voters for each election precinct or district issued prior to 1965 with all supplements to general lists issued prior to 1965 into a new cumulative list of the registered voters of the precincts or districts. In every fourth year thereafter the Board shall similarly issue a new cumulative list of registered voters.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved May 4, 1965.

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CHAPTER 931

(House Bill 1025)

AN ACT to repeal and re-enact, with amendments, Section 351 (a) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Retail Sales Tax" relating to applications for refund of retail sales and use taxes paid.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 351 (a) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Retail Sales Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

351.

(a) In General.—Any taxpayer may apply to the Comptroller for revision of the tax assessed against him by the Comptroller within 30 days of the date on which the Comptroller mails a notice of the assessment to the taxpayer's last known address. If no application for revision is made within the aforesaid 30-day period, the assessment shall become final and no application for revision shall be considered by the Comptroller unless made within that period.

If the assessment is paid by the taxpayer, no application for refund shall be considered by the Comptroller unless made within 30 days of the mailing of the notice of assessment [.] ; *provided, however, that an application for refund may be made by any taxpayer within 30 days after a final decision of the Court of Appeals of Maryland which holds part of this subtitle or the application of part of this subtitle to be unconstitutional. Any taxpayer may file such a claim*