

for refund arising out of the final decision of the Court of Appeals of Maryland IN COMPTROLLER VS. PITTSBURGH-DES MOINES STEEL COMPANY, 231 MARYLAND 132, decided on or after March 19, 1963, holding part of this subtitle or the application of this subtitle to be unconstitutional, provided said claim is filed within 30 days after the effective date of this Act, and further ~~provided~~ PROVIDED the payment of the tax was made on or after January 1, 1962.

When application for revision or refund or assessment, as the case may be, is made within the 30-day period, the Comptroller shall promptly act thereon and shall notify the taxpayer of his action.

Within 30 days of the mailing of the Comptroller's notice of his action upon the taxpayer's application for revision or refund of an assessment or upon 30 days from the mailing of the notice to the taxpayer as provided for by Section 349 of this subtitle, the taxpayer may request a formal hearing before the Comptroller. Thereupon, after reasonable notice to the taxpayer, the Comptroller shall grant such hearing.

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

Approved May 4, 1965.

CHAPTER 932

(House Bill 1028)

AN ACT to repeal and re-enact, with amendments, Sections 19 (a) and (n) of Article 2B of the Annotated Code of Maryland (1964 Supplement), title "Alcoholic Beverages," subtitle "Beer, Wine and Liquor Licenses;" and to add new Section 19 (f-1/2) to the said Article and subtitle of the Code, to follow immediately after Section 19 (f) thereof; AND TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 33 (3) OF THE SAID ARTICLE OF THE CODE (1957 EDITION), SUBTITLE "LOCAL LICENSES AND LICENSE PROVISIONS"; to authorize the issuance of Class B beer, wine and liquor licenses for hotels and restaurants in Frederick County, to specify the conditions and requirements for issuance of this license, and to limit sales for consumption under this license.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 19 (a) and (n) of Article 2B of the Annotated Code of Maryland (1964 Supplement), title "Alcoholic Beverages," subtitle "Beer, Wine and Liquor Licenses," be and they are hereby repealed and re-enacted, with amendments; and that new Section 19 (f-1/2) be and it is hereby added to said Article and subtitle of the Code, to follow immediately after Section 19 (f) thereof, and AND THAT SECTION 33 (3) OF THE SAID ARTICLE OF THE CODE (1957 EDITION), SUBTITLE "LOCAL LICENSES AND LICENSE PROVISIONS," BE AND IT IS HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, AND ALL to read as follows: