

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 *or, in the case of retail sales taxes, to the circuit court (or the Baltimore City Court) for the county or city in which the taxpayer regularly conducts his business or in which the transactions subject to such taxes occurred.* The circuit court of the county or the Baltimore City Court of Baltimore City, shall [hear the case de novo without a jury] *determine the case upon the record of the Maryland Tax Court 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 fact of the proceedings], unless such order is erroneous as a matter of law or unsupported by substantial evidence appearing in the record, it [such] shall be affirmed.*

SEC. 2. *And be it further enacted,* That this Act shall take effect on June 1, 1966.

Approved April 29, 1966.

CHAPTER 262
(Senate Bill 290)

AN ACT to repeal and re-enact, with amendments, Section 352 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", subheading "Revisions and Appeals", to provide that appeals from final determinations of sales taxes made by the State Comptroller shall be made to the Maryland Tax Court rather than to the Circuit Court for the County or the Baltimore City Court, and to correct an error therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 352 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", subheading "Revisions and Appeals", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

352.

Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or refusal of refund [.] may 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. If the taxpayer, or the Attorney General on behalf of the State, or the