

(3) *If at any time the amount of a taxpayer's federal net taxable income reported on his federal income tax return for any taxable year is increased by the Internal Revenue Service, the taxpayer shall report such increase of federal net taxable income within ninety days after the Internal Revenue Service has made a final determination. In such report the taxpayer shall accept the accuracy of such final determination or shall set forth the grounds upon which he contends that such final determination is erroneous. If a taxpayer fails to file such report within the time period prescribed herein, the Comptroller may make an assessment at any time. If a taxpayer files a timely report, the Comptroller must make an assessment within one year after receipt of such report.*

(d) *The Comptroller shall mail a notice of any assessment to the taxpayer. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the Maryland Tax Court, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the Maryland Tax Court. [The Maryland Tax Court shall set a date within a reasonable time for public hearing, and, on the basis of the law and the facts the Maryland Tax Court shall sustain the original assessment or make a new assessment. The determination by the Maryland Tax Court shall be prima facie evidence of the amount of tax due, and the Maryland Tax Court shall give the taxpayer written notice of the assessment of tax, interest and penalties. Nothing herein shall prevent the taxpayer from appealing from the findings of the Maryland Tax Court in the manner provided by law for appeals from said Court in the exercise of its appellate jurisdiction, and the provisions of Section 229 et seq. of this article are hereby made applicable in the enforcement of this subtitle.]*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1967.*

Approved April 21, 1967.

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## CHAPTER 520

(Senate Bill 488)

AN ACT to repeal and re-enact, with amendments, Sections 11B(c) and (d), 122, 124, 264 (a), 452 of Article 27 of the Annotated Code of Maryland (1957 Edition and 1966 Supplement), title "Crimes and Punishments," subtitle "Assault on Police," "Disturbance of the Public Peace," "Drunkenness and Disorderly Conduct," "Gambling" and "Posters, etc.," respectively, making it unlawful to assault an Allegany County policeman acting in his official capacity; making it unlawful to act in a disorderly manner in a public place; making it unlawful to act in a disorderly manner while upon the land of another in Allegany County; deeming all money, currency or cash seized in any bookmaking, betting and wagering on horses or athletic events to be prima facie contraband of law; and making it unlawful to place posters on State, county, city or town property in Allegany County.