

## CHAPTER 537

(House Bill 471)

AN ACT to repeal and re-enact, with amendments, Section 224 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Tax Court," providing for an increase in the salaries of the Chief Judge and other judges of the Maryland Tax Court.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 224 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Tax Court," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

224.

An administrative body designated as the Maryland Tax Court is hereby created with the powers and duties in this article specified. The Court shall consist of five judges, to be appointed by the Governor. One of said judges shall be a resident of the Eastern Shore of Maryland, one a resident of the counties of the Western Shore of Maryland, and one a resident of Baltimore City. The other two judges shall be residents of the State at large. Not more than three of such judges shall be of the same political party, and each of them shall be a taxpayer and qualified voter of this State. At least two of such judges shall be members of the bar of the State of Maryland, one of whom the Governor shall designate as chief judge, who shall retain such status for his term of office. Each of such judges, before entering upon the duties of his office, shall take the oath prescribed by the Constitution, to be administered by the clerk of the circuit court of the county or the Superior Court of Baltimore City, according to the residence of each judge, and to the clerk of which court, the Governor shall forward a commission to such judge. The term of office of the judges of said Court shall be six years, commencing on the first Monday in June next ensuing their respective appointments and said judges shall hold office until their respective successors are appointed and qualified. The term of office of each of the members of the State Tax Commission now serving and the member of said Commission now holding the designation of Chairman, shall terminate and end upon July 1, 1959, and each member shall be appointed as a judge of the Maryland Tax Court hereby created, to serve, however, only for such period of time as is equal to the unexpired balance of the term for which they, respectively, were appointed as members of said State Tax Commission. In addition, the Governor shall appoint one judge for a term expiring on the first Monday of June in 1960 and one judge for a term expiring on the first Monday of June in 1962. In case of any vacancy, the Governor shall appoint a successor for the unexpired term, subject to the limitations and qualifications contained herein. The chief judge of said Court shall receive a salary of [twelve thousand dollars (\$12,000)] *twelve thousand five hundred dollars (\$12,500)* per annum, and each of the other judges shall receive a salary of [eight thousand dollars (\$8,000)], *eleven thousand dollars (\$11,000)*, said salaries to be payable out of the treasury of the State and be subject to Article 3, Section 35 of the Constitution.