

(3) Designate the State Board of Education as the State board for the purpose of carrying into effect the provisions of such acts, the State board being authorized and directed to cooperate with the Office of Education and the United States Department of Health, Education and Welfare, in the administration and enforcement of their provisions and to perform such official acts and exercise such powers as may be necessary to entitle the State to receive their benefits;

(4) Authorize the State Board of Education to represent the State in any and all matters in reference to the expenditure, distribution, and disbursements received from the United States government for vocational education and to appropriate and use said moneys in whatever way will, in their discretion, best serve the interest of the State and carry out the spirit and intent of said acts of Congress in conformity with their provisions;

(5) Authorize the State Board of Education to make such expenditures for the salaries of assistants and for such office and other expenses as in the judgment of the Board are necessary to the proper administration of such acts [] ;

(6) *Designate the Advisory Council on Vocational Technical Education and Manpower Training as advisor to the State Board of Education on the programs developed under these acts and as evaluator of these programs.*

SEC. 3. 2. *And be it further enacted, That this Act shall take effect July 1, 1971.*

Approved May 24, 1971.

CHAPTER 647

(Senate Bill 213)

AN ACT to repeal and re-enact, with amendments, Section 141 (a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Insurance Taxes," and to add new Section 143A, same Article, title and subtitle, to follow immediately after Section 143 thereof, to provide for appeals to the Maryland Tax Court from assessments of premium taxes and from disallowances of claims for refunds within 60 days of the notice of assessment or disallowance.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 141 (a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Insurance Taxes," be and it is hereby repealed and re-enacted, with amendments; and that new Section 143A, same Article, title and subtitle, be and it is hereby added, to follow immediately after Section 143 thereof, and all to read as follows:*

141.

(a) As soon as practicable after each report is received, the Insurance Commissioner shall examine and audit it. If the amount