

or sale of alcoholic beverages and no person shall be accepted as surety on more than one bond in any one year, provided further that any surety company, incorporated under the laws of the State of Maryland, and duly organized may act as sole surety upon the license bond or license bonds required by this article, and such bonds shall be approved by the board of license commissioners for Garrett County in the same manner as if there were two persons sureties thereon].

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

Approved May 24, 1971.

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CHAPTER 701

(House Bill 506)

AN ACT to repeal and re-enact, with amendments, Section 248 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1970 Supplement), title "Revenue and Taxes," subtitle "Appeal Tax Courts," designating present section as subsection (a) and adding subsection (b) providing for appointment of members of an appeal tax court in Howard County by the county executive with confirmation by the County Council, and generally relating thereto.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 248 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1970 Supplement), title "Revenue and Taxes," subtitle "Appeal Tax Courts," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

248.

(a) The county commissioners of each county are hereby authorized and empowered (but are not required) to create, by resolution, an appeal tax court consisting of three members to be appointed by the county commissioners for terms of three years, so arranged that the term of office of one of said members shall expire on June 1st in each year. One of said members shall be designated by the county commissioners as chairman, and each of said members shall receive compensation as may be provided by the county commissioners. The members of an appeal tax court shall be removable by the county commissioners only for incompetence or other cause, and after a hearing before the county commissioners. All vacancies shall be filled by appointment of the county commissioners. The county commissioners also shall designate one alternate member of the appeal tax court who is empowered to sit on the court in the absence of any member of the court; and if the alternate is absent, the court may designate a temporary alternate. In Montgomery County, on and after December 7, 1970, the county executive, with the approval of the County Council, shall appoint, remove, and fix the compensation of the members of the appeal tax court and designate the