HOWEVER IF the taxpayer is required to report personal property in [such] detail as to show the cost or market value [thereof], but the taxpayer fails to report accurately the cost or other data required to establish market value, and the taxpayer claims that the property is assessed at a higher valuation than it would be if it had been reported accurately, then a demand for a hearing shall be granted if [such] THE answer or protest to the notice as to the assessment on [such] THAT property is made within three years from the date of [such] THAT notice.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

CHAPTER 647

(House Bill 325)

AN ACT concerning

## Pesticide Law [[- Records]]

FOR the purpose of amending certain record-keeping requirements of the Pesticide Applicator's Law and amending a definition; and allowing sampling.

BY repealing and reenacting, with amendments,

Article - Agriculture Section 5-201(m), 5-204(8) and 5-205 Annotated Code of Maryland (1974 Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That [[Section]] Sections 5-201(m), 5-204(8) and 5-205 of Article - Agriculture, of the Annotated Code of Maryland (1974 Volume and 1975 Supplement) be and [[it is]] they are hereby repealed and reenacted, with amendments, to read as follows:

Article - Agriculture

## 5-201. Definitions.

(m) "Private Applicator" means a person who uses any restricted use pesticide [and who produces] FOR THE PURPOSE OF PRODUCING any agricultural commodity on property owned or rented by him or his employer or, if