

CHAPTER 338

(Senate Bill 882)

AN ACT concerning

Tax Court - Appeals

FOR the purpose of repealing certain provisions dealing with appeals from the tax court; and providing for appeals to a circuit court for a county or the Baltimore City Court.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 229(i) and (l)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 229(m), (n), (o) and (p)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY repealing and reenacting, with amendments,

Article - Courts and Judicial Proceedings  
Section 12-308  
Annotated Code of Maryland  
(1974 Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 229(i) and (l) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

229.

(i) The Court shall hear and determine all appeals promptly. In proper cases the Court shall file a written order. Copies of the order shall be certified by the clerk, under the seal of the Court, to the agency appealed from and to all parties to the appeal. The order is final and conclusive, unless an appeal is taken to [the Court of Special Appeals] A CIRCUIT COURT FOR A COUNTY OR THE BALTIMORE CITY COURT as hereinafter