

provided.

(l) Any party to the proceedings may appeal from the Court's final order to the [Court of Special Appeals] CIRCUIT COURT OF A COUNTY OR TO THE BALTIMORE CITY COURT.

SECTION 2. AND BE IT FURTHER ENACTED, That new Sections 229(m), (n), (o) and (p) be and they are hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to read as follows:

Article 81 - Revenue and Taxes

229.

(M) IN THE CASE OF AN APPEAL INVOLVING AN ASSESSMENT ON PROPERTY, THE APPEAL LIES TO THE COURT OF THE COUNTY OR BALTIMORE CITY IN WHICH THE PROPERTY OR ANY PART OF IT IS SITUATED.

(N) IN THE CASE OF AN APPEAL INVOLVING THE RETAIL SALES TAX, THE APPEAL LIES TO THE COURT OF THE COUNTY OR BALTIMORE CITY IN WHICH THE TAXPAYER REGULARLY CONDUCTS HIS BUSINESS OR IN WHICH THE TRANSACTIONS SUBJECT TO THE TAXES OCCURRED.

(O) IN ANY CASE, THE CIRCUIT COURT FOR THE COUNTY OR THE BALTIMORE CITY COURT SHALL DETERMINE THE MATTER UPON THE RECORD MADE IN THE MARYLAND TAX COURT. THE CIRCUIT COURT OR BALTIMORE CITY COURT SHALL AFFIRM THE TAX COURT ORDER IF IT IS NOT ERRONEOUS AS A MATTER OF LAW AND IF IT IS SUPPORTED BY SUBSTANTIAL EVIDENCE APPEARING IN THE RECORD. IN OTHER CASES, THE CIRCUIT COURT OR BALTIMORE CITY COURT MAY AFFIRM, REVERSE, REMAND, OR MODIFY THE ORDER APPEALED FROM.

(P) ANY PARTY TO THE PROCEEDINGS MAY APPEAL FROM THE ORDER OF THE CIRCUIT COURT OR BALTIMORE CITY COURT TO THE COURT OF SPECIAL APPEALS. THE APPEAL SHALL BE TAKEN WITHIN 30 DAYS OF THE FINAL JUDGMENT OF THE LOWER COURT.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 12-308 of Article - Courts and Judicial Proceedings, of the Annotated Code of Maryland (1974 Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article - Courts and Judicial Proceedings

12-308.

Except as provided in § 12-307, the Court of Special Appeals has exclusive initial appellate jurisdiction over any reviewable judgment, decree, order or other action of a circuit court, and AN orphans' court[, or the Maryland Tax Court].