

Holt, Gladys N. Spellman, Goodloe E. Byron, Parren J. Mitchell, and Newton I. Steers, Jr., House Office Building, Washington, D.C. 20515.

Approved May 16, 1978.

No. 30

(House Joint Resolution 34)

A House Joint Resolution concerning

Maryland Tax Court Study Commission

FOR the purpose of requesting the Governor to appoint a Maryland Tax Court Study Commission to determine whether the Maryland Tax Court should be made a constitutional court and to consider matters related thereto.

WHEREAS, The Maryland Tax Court was created by Chapter 757 of the Laws of Maryland of 1959 as an administrative body to perform "quasi-judicial" functions previously exercised by the State Tax Commission; and

WHEREAS, There is a need to make a comprehensive study to determine whether the Maryland Tax Court should be made a constitutional court rather than continuing to be an administrative agency; now, therefore, be it

RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Governor is requested to appoint a Maryland Tax Court Study Commission to consist of ~~ten~~ twelve members to be selected as follows: two members from the Maryland State Bar Association, one member from the Attorney General's office, one member from the Maryland Tax Court, one member from the House of Delegates nominated by the Speaker of the House, one member from the Senate nominated by the President of the Senate, one member from the Comptroller's office, one member from the State Department of Assessments and Taxation, one member from the Maryland Association of Certified Public Accountants, two members nominated by the Chief Judge of the Court of Appeals, and one member from the public at large; and be it further

RESOLVED, That the Commission be charged with the duty of determining whether the Maryland Tax Court should be made a constitutional court and to consider matters related thereto; and be it further

RESOLVED, That the Commission shall issue a report of the findings of its study, together with any suggested