

FOR the purpose of eliminating the requirement that certain papers relating to an income tax assessment be transmitted by the Comptroller to the Maryland Tax Court.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 309(d)
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

309.

(d) The Comptroller shall mail a notice of any assessment to the taxpayer. In the event the taxpayer is dissatisfied with his assessment, he may within thirty days from the date of notice, appeal to the Maryland Tax Court[, and upon such appeal being noted all papers relating to the assessment shall be transmitted by the Comptroller to the Maryland Tax Court].

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 838

(Senate Bill 1019)

AN ACT concerning

Income Tax - Optional Method of Computation

FOR the purpose of clarifying the income base on which to compute the optional method of computation by use of tax tables.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 289(a)
Annotated Code of Maryland