

FOR the purpose of clarifying that an appeal is allowed from a final determination of the property tax credit program for renters.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-4
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

12F-4.

(a) Within 30 days from the time of any final determination made under the provisions of §§ 12F-1 [or], 12F-2, OR 12F-3 of this article, any taxpayer may appeal to the property tax assessment appeal board in the county or Baltimore City in which the property affected by the determination is located.

(b) Any taxpayer, local government, or the State of Maryland may appeal from a decision of the property tax assessment appeal board under this section to the Maryland Tax Court, and may further appeal from the Tax Court as provided in § 229(1) of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 24, 1983.

CHAPTER 422

(House Bill 411)

AN ACT concerning

Antique Firearms

FOR the purpose of providing ~~that certain crimes committed with an antique firearm capable of being concealed on the person shall be punished in the same manner as certain crimes committed with a handgun~~ that a person who uses an antique firearm capable of being concealed on the person in the commission of a felony or a crime of violence as defined in a certain section is guilty of a separate misdemeanor, and subject to a certain penalty.