

Annotated Code of Maryland  
(1980 Replacement Volume and 1983 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

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An administrative body designated as the Maryland Tax Court is hereby created with the powers and duties in this article specified. The Court shall consist of five judges, to be appointed by the Governor. One of these judges shall be a resident of the Eastern Shore of Maryland, one a resident of the counties of the Western Shore of Maryland, and one a resident of Baltimore City. The other two judges shall be residents of the State at large. Not more than three of these judges may be of the same political party, and each of them shall be a taxpayer and qualified voter of this State. At least two of these judges shall be members of the bar of the State of Maryland, one of whom the Governor shall designate as chief judge, who shall retain that status for his term of office. Each of these judges, before entering upon the duties of his office, shall take the oath prescribed by the Constitution, to be administered by the clerk of the circuit court of the county, according to the residence of each judge, and to the clerk of which court, the Governor shall forward a commission to that judge. The term of office of the judges of this Court shall be six years, commencing on the first Monday in June next ensuing their respective appointments and the judges shall hold office until their respective successors are appointed and qualified. The term of office of each of the members of the State Tax Commission now serving and the member of said Commission now holding the designation of chairman, shall terminate and end upon July 1, 1959, and each member shall be appointed as a judge of the Maryland Tax Court hereby created, to serve, however, only for such period of time as is equal to the unexpired balance of the term for which they, respectively, were appointed as members of said State Tax Commission. In addition, the Governor shall appoint one judge for a term expiring on the first Monday of June in 1960 and one judge for a term expiring on the first Monday of June in 1962. In case of any vacancy, the Governor shall appoint a successor for the unexpired term, subject to the limitations and qualifications contained in this section. The judges of the Court shall receive the salaries that are provided in the annual budget, these salaries to be payable out of the treasury of the State and be subject to Article 37, § 35 of the Constitution. }

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(A) - (1) - THERE IS A MARYLAND TAX COURT.