

(2) APPEAL A CIRCUIT COURT DECISION TO THE COURT OF SPECIAL APPEALS.

(B) APPEAL OF REFUND OF RECORDATION OR TRANSFER TAX.

A PERSON FILING A CLAIM FOR REFUND OF A RECORDATION OR TRANSFER TAX MAY:

(1) APPEAL A FINAL DECISION OF THE MARYLAND TAX COURT TO THE CIRCUIT COURT; AND

(2) APPEAL A CIRCUIT COURT DECISION TO THE COURT OF SPECIAL APPEALS.

REVISOR'S NOTE: Subsection (a) of this section is new language in part without substantive change from the last clause of former Art. 81, § 12F-4(b) and in part repeats the provisions of present Art. 81, § 229(1) and the first sentence of (p).

Subsection (b) of this section is new language that repeats the provisions of the second clause of the first sentence of present Art. 81, § 217. The General Assembly may wish to consider if present Art. 81, § 217 by negative implication is intended to exclude appeals by the State, a county, or a municipal corporation.

Defined term: "Person" § 1-101

14-514. APPEAL BOND.

AN APPEAL OF PROPERTY TAX DOES NOT STAY OR AFFECT THE COLLECTION OR ENFORCEMENT OF THE PROPERTY TAX OR A CLASSIFICATION, UNLESS FOR PERSONAL PROPERTY A PERSON SUBMITS TO THE AGENCY RESPONSIBLE FOR COLLECTING THE PROPERTY TAX A BOND:

(1) TO THE STATE;

(2) WITH CORPORATE SURETY APPROVED BY THE DEPARTMENT;
AND

(3) CONDITIONED ON THE PAYMENT OF THE PROPERTY TAX AND ALL INTEREST THAT ACCRUES ON THE PROPERTY TAX UNTIL PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 260.

In the introductory language of this section, the reference to "the property tax or a classification" is substituted for the former reference to "assessment, tax, levy, or classification complained of", for clarity.