

Article 56 - Licenses

142.

(c) Upon cancellation of a license or exemption certificate by the Comptroller pursuant to subsections (a) or (b) of this section, the Comptroller shall notify such licensee or holder of an exemption certificate in writing of such cancellation by certified mail, return receipt requested, bearing a postmark from the United States Postal Service, to the last known address of such licensee or holder of an exemption certificate appearing in the files of the Comptroller. Any licensee whose license has been canceled or any holder of an exemption certificate whose exemption certificate has been canceled may appeal to the [Maryland Tax Court as provided in § 229 of Article 81] CIRCUIT COURT OF APPROPRIATE JURISDICTION. Such appeal must be taken within 30 days after the mailing date of notice of cancellation..

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987 and applies to a license or exemption certificate cancellation on or after that date.

Approved May 14, 1987.

CHAPTER 553

(House Bill 1273)

AN ACT concerning

Tobacco Tax - Revenue Distribution

FOR the purpose of providing that, for certain tobacco tax revenue distribution purposes, the population figures used in the computation shall be the most recent applicable ones, rather than those as of January and July of each year.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 460(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

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