

(B) AFTER A HEARING BEFORE AN EXAMINER, THE EXAMINER SHALL SUBMIT TO THE TAX COURT A WRITTEN RECOMMENDED DECISION THAT INCLUDES THE EXAMINER'S FINDINGS OF FACT AND CONCLUSIONS OF LAW ON WHICH THE RECOMMENDATION IS BASED.

SECTION. 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

CHAPTER 560

(House Bill 1285)

AN ACT concerning

Maryland Tax Court - Service of Subpoenas.

FOR the purpose of authorizing the Maryland Tax Court to provide additional methods for service of a subpoena by certified mail, return receipt requested, and by private process servers; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 231
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:

Article 81 - Revenue and Taxes

231.

(A) (i) The clerk shall have power to issue summons as well as subpoenas duces tecum for witnesses to appear before the Court to be served:

(I) by the sheriff or his deputy of the jurisdiction where the person to be summoned is found[, or];

(II) by the clerk or deputy clerk of the Court[.];