

Chapter ___ does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

CHAPTER 732

(House Bill 1293)

AN ACT concerning

Taxation - Procedures - Appeals

FOR the purpose of permitting appeals to the Maryland Tax Court from certain tax assessments and certain final determinations; requiring that an appeal be taken within a certain time; and making this Act contingent upon the passage of another Act.

BY adding to

Article 81 - Revenue and Taxes
Section 472 and 473 to be under the new subtitle "Tax Procedures"
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

TAX PROCEDURES

472. RESERVED.

473.

NOTWITHSTANDING ANY OTHER PROVISION OF LAW, NOT LATER THAN 30 DAYS FROM THE DATE A NOTICE OF-ASSESSMENT IS MAILED, A PERSON WHO IS AGGRIEVED BY THE ACTION IN THE NOTICE MAY APPEAL TO THE MARYLAND TAX COURT FROM:

(1) A FINAL DETERMINATION RELATIVE TO:

(I) THE ADMISSIONS AND AMUSEMENT TAX;

(II) THE RETAIL SALES TAX;