

- (1) CONSIDER THE CLAIM AS BEING DISALLOWED; AND
- (2) APPEAL THE DISALLOWANCE TO THE TAX COURT.

REVISOR'S NOTE: Subsection (a)(1) of this section is new language substituted for former Art. 81, § 479(2), which provided for appeals from taxes other than those enumerated in subsection (a)(3) of this section, for clarity. The substituted language does not list the public service company franchise tax, to which subsection (a)(2) of this section applies.

Subsection (a)(2) of this section is new language derived without substantive change from former Art. 81, § 259(c).

Subsection (a)(3) of this section is new language derived without substantive change from former Art. 81, § 479(1).

Subsection (a)(4) of this section is new language added as a general reference to present ET § 5-504(a).

Subsection (a)(5) of this section is new language derived without substantive change from former Art. 62A, § 3(b)(4) and former Art. 81, § 176A(f).

Subsection (a)(6) of this section is new language substituted for former Art. 81, § 462(c), which provided for "judicial review ... by availing himself of ... § 352". The referenced § 352, in turn, provided for appeals to the Tax Court.

Subsection (a)(7) of this section is new language derived without substantive change from the first clause of the first sentence of former Art. 56, § 151A(c) and the first and second clauses of the first sentence of former Art. 81, § 217 and the first clause of § 310(e).

Subsection (b) of this section is new language derived without substantive change from the second sentences of former Art. 56, § 151A(c) and of former Art. 81, § 217.

In the introductory language of subsection (a) of this section, the reference to a person or governmental unit as being "aggrieved" by a determination is substituted for the former references to a person "filing a claim for refund" and being "dissatisfied" with an action, for clarity.

In subsection (a)(7) of this section, the former words "in whole or in part" are deleted as surplusage.