

Former Art. 81, §§ 318(e), 352, and 407A(e) and the second sentence of § 309(d), which provided for appeals to the Tax Court with respect to the admissions and amusement tax, the former retail sales tax, and the income tax, and, as it extended § 352 to the former use tax, § 399 are deleted as surplusage.

Former Art. 81, § 217, as it related to county and municipal corporation taxes, now appears as Art. 24, § 9-712(d).

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that notwithstanding ET § 5-504(a), which allows appeals from determinations of registers to the Tax Court, inheritance tax appeals generally are made to the Orphans' Court and from the Orphans' Court to the Court of Special Appeals. This is the only instance in which an appeal from the register's determination is made to the Tax Court. The General Assembly may wish to consider whether any register's actions should be reviewed by the Orphans' Court or by the Tax Court.

The Committee also notes, for consideration of the General Assembly, that the final determination of the Comptroller with respect to an application for the return of confiscated motor fuel is appealable to the Circuit Court. See § 13-840 of this title. Under subsection (a)(6) of this section, the Comptroller's final determination with respect to the return of confiscated cigarettes is appealable to the Tax Court. The General Assembly may wish to conform these provisions.

Defined terms: "Admissions and amusement tax" § 1-101  
 "Alcoholic beverage tax" § 1-101  
 "Boxing and wrestling tax" § 1-101  
 "Financial institution franchise tax" § 1-101  
 "Governmental unit" § 13-101  
 "Income tax" § 1-101 "Inheritance tax" § 1-101  
 "Maryland estate tax" § 1-101  
 "Motor carrier tax" § 1-101  
 "Motor fuel tax" § 1-101 "Person" § 1-101  
 "Public service company franchise tax" § 1-101  
 "Sales and use tax" § 1-101  
 "Savings and loan association franchise tax" § 1-101  
 "Tax collector" § 13-101 "Tax Court" § 13-501  
 "Tobacco tax" § 1-101

#### 13-511. APPEAL TO COURT OF SPECIAL APPEALS FROM ORPHANS' COURT.

A REGISTER, ON BEHALF OF THE STATE, OR A PERSON IN INTEREST MAY APPEAL TO THE COURT OF SPECIAL APPEALS FROM AN ORDER OR DETERMINATION OF AN ORPHANS' COURT OR A COURT EXERCISING THE