

the first sentence of former Art. 81, § 229(f), as that clause related to the amendments.

The word "motion" is substituted for the former reference to "proceedings", for clarity and to conform to the terminology of the Maryland Rules. See Md. Rule 2-342 on amendment of motions and other papers.

The former statement that the amendment "be necessary or desirable so that the case may be properly heard and determined" is deleted as surplusage.

The former reference to "the petition of appeal" is deleted in light of the broad reference to "pleading".

The former reference to "additions" to the proceedings or pleadings is deleted as included in the word "amendment".

Defined term: "Tax Court" § 13-501

13-518. BRIEFS AND MEMORANDA.

THE TAX COURT MAY REQUIRE OR, ON REQUEST OF A PARTY, ALLOW A PARTY TO FILE A BRIEF OR MEMORANDUM.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the first sentence of former Art. 81, § 229(f), as that clause related to filing explanations.

The reference to "a brief or memorandum" is substituted for the former reference to "all explanations" to any proceedings or pleadings, for clarity and to reflect the rules of the Tax Court.

The former statement that the filing "be necessary or desirable so that the case may be properly heard and determined" is deleted as surplusage.

Defined term: "Tax Court" § 13-501

13-519. PROMPT HEARING.

THE TAX COURT SHALL HEAR AND DETERMINE APPEALS PROMPTLY.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 229(i).

Defined term: "Tax Court" § 13-501

13-520. SUBPOENAS FOR HEARINGS.

(A) ON FILING OF PETITION.