

The phrase "in a court of general jurisdiction sitting without a jury" is substituted for the former phrase "in courts of equity in this State", for clarity.

Defined term: "Tax Court" § 13-501

13-524. RULES OF EVIDENCE.

THE TAX COURT IS NOT BOUND BY THE TECHNICAL RULES OF EVIDENCE.

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

Defined term: "Tax Court" § 13-501

13-525. RULINGS ON QUESTIONS OF LAW.

(A) REQUEST.

A PARTY MAY SUBMIT TO THE TAX COURT A REQUEST FOR A RULING ON A QUESTION OF LAW THAT IS MATERIAL TO THE APPEAL.

(B) ISSUANCE.

ON A REQUEST SUBMITTED UNDER SUBSECTION (A) OF THIS SECTION, THE TAX COURT MAY:

(1) ISSUE A RULING ON THE QUESTION OF LAW;

(2) MODIFY THE QUESTION SUBMITTED BY A PARTY AND ISSUE A RULING ON THE MODIFIED QUESTION; OR

(3) DECLINE TO ISSUE A RULING.

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

Subsection (b) of this section is revised to clarify the purpose and operation of the procedure for a ruling on a question of law.

Defined term: "Tax Court" § 13-501

13-526. SUBMISSION OF ISSUES OF FACT FOR JURY TRIAL.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, ON THE REQUEST OF A PARTY, THE TAX COURT MAY SUBMIT AN ISSUE OF FACT TO A CIRCUIT COURT FOR A JURY TRIAL.

(B) VENUE.