

WHEN AN ORDER HAS BECOME FINAL AND IS NO LONGER SUBJECT TO JUDICIAL REVIEW, THE ORDER IS ENFORCEABLE IN THE APPROPRIATE COURT.

REVISOR'S NOTE: Subsection (a)(1) of this section is new language substituted for former Art. 81, § 229(n), (o), and (p), which provided for venue in a retail sales tax case, specified the scope of review, and allowed subsequent appeals to the Court of Special Appeals, respectively, the second clause of the first sentence of former Art. 56, § 151A(c), which allowed appeals for motor fuel taxes, and the second clause of former Art. 81, § 310(e), which allowed appeals for income tax. The substituted language clarifies venue in cases other than in cases involving the former retail sales, motor fuel, and income taxes. The substituted language also clarifies the scope of review. Although in Dickenson-Tidewater v. Supervisor, 273 Md. 245, (1974), the Court indicated that former Art. 41, § 255 -- now codified in SG § 10-215 -- technically was inapplicable to the Tax Court, id. at 255n.1, the Court of Appeals held that, even absent an express statutory statement, an appellate court had inherent powers to ensure that the decision of an administrative unit is supported by facts and is not arbitrary, capricious, or unreasonable. Id. at 255. Consequently, the seeming differences between review under SG § 10-215 and former Art. 81, § 229(o) were not substantive.

Subsection (a)(2) of this section is new language derived without substantive change from former Art. 81, § 229(1).

Subsection (b) of this section is new language added to state expressly a general rule of law.

The third sentence of former Art. 81, § 226, which required the Tax Court to provide a copy of a record of the proceedings to a party to an appeal in the same manner and on the same conditions that a copy of a record is provided in a circuit court proceeding, is deleted as unnecessary in light of Md. Rule B7.

Former Art. 81, § 229(m), which provided for venue in property tax cases, is deleted as unnecessary in light of TP § 14-513.

Defined terms: "Governmental unit" § 13-101
"Tax Court" § 13-501

GENERAL REVISOR'S NOTE:

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that several of the