

SECTION 6. AND BE IT FURTHER ENACTED, That Sections 5-601(c) and 11-109 of the Estates and Trusts Article of the Annotated Code of Maryland be repealed.

SECTION 7. AND BE IT FURTHER ENACTED, That Section 10-502 of Article 41 - Governor - Executive and Administrative Departments and Section 247A of Article 81 - Revenue and Taxes of the Annotated Code of Maryland, be repealed and reenacted, with amendments, and transferred to the Session Laws to read as follows:

1. [10-502.]

(A) The Maryland Tax Court and State Department of Assessments and Taxation, constituted and organized as provided by law, shall be a separate department of the State government, and consist of the following subdivisions, which shall be independent of each other:

(1) On and after July 1, 1959, the Maryland Tax Court shall have jurisdiction to hear appeals from the decision, determination, or order of any final assessing or taxing authority of the State, or of any agency, department, or political subdivision thereof, with respect to the valuation, assessment, or classification of property, or the levy of a tax, or with respect to the application for an abatement or reduction of any assessment, or tax, or exemption therefrom[.]; AND

(2) From and after July 1, 1959, all the administrative, but not the quasi-judicial, rights, powers, duties, obligations and functions heretofore conferred upon or exercised by the State Tax Commission shall be transferred to and thereafter be exercised and performed by the State Department of Assessments and Taxation, which shall also have, exercise and perform such other rights, powers, duties, obligations and functions as may now or hereafter be conferred by law. Upon request the State Department of Assessments and Taxation shall perform administrative duties for the Maryland Tax Court.

(B) THE COURT MAY, SUBJECT TO THE PROVISIONS OF THIS ARTICLE, ADOPT REASONABLE RULES OF PROCEDURE RELATING TO PLEADINGS, NOTICES, HEARINGS AND ARGUMENTS. AFTER JUNE 30, 1980, THE COURT MAY NOT ADOPT ANY NEW RULES OF PROCEDURE, EXCEPT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ADMINISTRATIVE PROCEDURE ACT.

REVISOR'S NOTE: Subsection (a) of this section formerly appeared as Art. 41, § 10-502.

Subsection (b) of this section repeats the provisions of former Art. 81, § 229(b), to preserve the status quo as to rules adopted on or before June 30, 1980.

2. [247A.]