

revision normally would state an authorization to adopt "regulations". However, in this title, the references to "rules of procedure" are retained to conform to the practice of the Division of State Documents to use that reference with respect to the Tax Court.

The introductory language of subsection (b) of this section, "[s]ubject to § 3-103 of this title, Title 13 of this article, and § 14-512 of the Tax - Property Article", is substituted for the former phrase "subject to the provisions of this article", for clarity and conformity to the allocation of the relevant provisions of former Art. 81 in this article and the Tax - Property Article. For an additional limitation on the power to adopt rules of procedure, see former Art. 81, § 143A on insurance taxes, which now appears as Art. 48A, § 641. As to the transfer of former Art. 81, § 143A, see the General Revisor's Note to this article.

In subsection (b) of this section, the phrase "in accordance with the provisions for adopting regulations under Title 10, Subtitle 1, Parts I through III, V, and VI of the State Government Article" is substituted for the former phrase "in compliance with the requirements of the Administrative Procedure Act", for clarity.

As to the revision of subsection (b) of this section, reference to "Part IV" of Title 10, Subtitle 1 of the State Government Article is omitted, based on the express exclusion of the Tax Court under SG § 10-120(a)(8). The Tax - General Article Review Committee believes that the 1980 amendment to former Art. 81, § 229(b), which stated that "[a]fter June 30, 1980, the Court may not adopt any new rules of procedure, except in compliance with the requirements of the Administrative Procedure Act", should be read to make Part IV, along with other parts of Title 10, Subtitle 1 of the State Government Article, applicable to the Tax Court. The Part IV exclusion was set forth in the State Government Article revision on the basis of former Art. 41, § 244(a), which defined "agency" to exclude the State Tax Commission. However, the Committee notes, for the consideration of the General Assembly, that the exclusion of the Tax Court from the application of the provisions of Part IV may not be correct. The Maryland Tax Court, however, believes that the exclusion is correct.

The provisions of the second sentence of former Art. 81, § 229(b) that related to the validity of a rule of procedure adopted by the Tax Court before June 30, 1980, are transferred to the Session Laws. See Ch. _____, § 11, Acts of 1988.