

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

13-510.

(C) AN APPEAL TO THE MARYLAND TAX COURT UNDER THIS SECTION SHALL BE DEEMED TO BE FILED WITHIN THE TIME ALLOWED FOR THE APPEAL IF A WRITTEN PETITION IS MAILED TO THE MARYLAND TAX COURT WITH A POSTMARK DATE WITHIN THE TIME ALLOWED FOR THE APPEAL.

13-516.

(a) To appeal to the Tax Court, a person or governmental unit shall file with the Tax Court a written petition that states succinctly:

- (1) the nature of the case;
- (2) the facts on which the appeal is based; and
- (3) each question presented for review by the Tax Court.

(b) An opposing party shall respond in accordance with the rules of procedure of the Tax Court.

**Article - Tax - Property**

14-512.

(G) AN APPEAL TO THE MARYLAND TAX COURT UNDER THIS SECTION SHALL BE DEEMED TO BE FILED WITHIN THE TIME ALLOWED FOR THE APPEAL IF A WRITTEN PETITION IS MAILED TO THE MARYLAND TAX COURT WITH A POSTMARK DATE WITHIN THE TIME ALLOWED FOR THE APPEAL.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997.

Approved April 8, 1997.

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**CHAPTER 99**

**(House Bill 1168)**

AN ACT concerning

**University of Maryland, College Park - Prohibition of the Unauthorized Removal of Recyclable Materials**

FOR the purpose of prohibiting a person from removing or causing the removal of recyclable materials from certain places at the University of Maryland, College Park; providing that recyclable materials become the property of the University of Maryland, College Park under certain circumstances; providing penalties for