

hereby repealed and re-enacted, with amendments; that new Sections 2 (22), 2 (23) and 2 (24) be and they are hereby added to Article 81 of said Code, title "Revenue and Taxes", sub-title "Rules of Construction", to follow immediately after Section 2 (21) thereof; that Section 13 (a) of said Article 81, sub-title "By Whom Assessment Shall Be Made", be and it is hereby repealed and re-enacted, with amendments; that Section 29 of said Article 81, sub-title "Notice As To Assessments", be and it is hereby repealed and re-enacted, with amendments; that Sections 36, 37, 38, 39, 40, 41, 42, 43 and 44 of said Article 81, sub-title "Assessors and Discovery of Taxable Property", SECTION 43 THEREOF HAVING BEEN AMENDED BY CHAPTER 22 OF THE ACTS OF 1959, be and they are hereby repealed and re-enacted, with amendments; that Sections 45, 46 and 47 of said Article 81, sub-title "Record of Assessments", be and they are hereby repealed and re-enacted, with amendments; that Sections 224-230, inclusive, of said Article 81, sub-title "State Tax Commission", be and they are hereby repealed, and that new Sections 224-230, inclusive, be and they are hereby enacted in lieu thereof, to stand in the place of the sections so repealed and to be under the new sub-title "Maryland Tax Court"; that Section 231 of said Article 81, sub-title "State Tax Commission", also placing this section under the new sub-title "Maryland Tax Court", be and it is hereby repealed and re-enacted, with amendments; that new Sections 231A and 231B be and they are hereby added to said Article 81, to follow immediately after Section 231 thereof and to be under the new sub-title "State Department of Assessments and Taxation"; that Section 232 of said Article 81, sub-title "State Tax Commission", SECTION 232 (3) THEREOF HAVING BEEN AMENDED BY CHAPTER 240 (H. B. 281) OF THE ACTS OF 1959, with said section also to be under the new sub-title "State Department of Assessments and Taxation", be and it is hereby repealed and re-enacted, with amendments; that new Section 247A be and it is hereby added to said Article 81, to follow immediately after Section 247 thereof, and to be under the new sub-title "State Department of Assessments and Taxation"; that Section 250 of said Article 81, sub-title "Appeal Tax Courts", be and it is hereby repealed and re-enacted, with amendments; that Sections 255 and 256 of said Article 81, sub-title "Appeals", be and they are hereby repealed and re-enacted, with amendments; that Sections 257, 258, 259, 260 and 261 of said Article 81, sub-title "Appeals", be and they are hereby repealed, and that new Sections 257, 258, 259, 260 and 261 be and they are hereby enacted in lieu thereof, to stand in the place of the sections so repealed; that a new Section 1 (i) be and it is hereby added to Article 23 of said Code, title "Corporations", sub-title "In General", to follow immediately after Section 1 (h) thereof; that Section 142 of Article 56 of said Code, title "Licenses", sub-title "Motor Vehicle Fuel Tax", be and it is hereby repealed and re-enacted, with amendments, and all to read as follows:

*257. 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 sub-divisions, which shall be independent of each other:*