

Court are continued as the personnel, records, files, furniture, fixtures, properties, appropriations, credits, assets, liabilities, and obligations of the Maryland Tax Court under the laws enacted by this Act.

Task Force to Study the Maryland Tax Court

FOR the purpose of creating a Task Force to Study the Maryland Tax Court and to determine whether the Maryland Tax Court should be restructured.

Preamble

WHEREAS, The Maryland Tax Court was created by Chapter 757 of the Laws of Maryland of 1959 as an administrative body to perform "quasi-judicial" functions previously exercised by the State Tax Commission; and

WHEREAS, There have been allegations that the Tax Court has not promptly and timely disposed of the volume of cases before the court; and

WHEREAS, The number of cases filed before the Tax Court have increased constantly since the court's inception; and

WHEREAS, An increase in the number of tax cases to be filed has been anticipated as a result of the constant change in assessments and revisions of the Tax Code; and

WHEREAS, The issues presented before the Tax Court consistently have become more complex as a result of the administrative and code changes that have occurred since its creation, and members of the public must seek legal assistance in order to prepare and present their cases to the Court; and

WHEREAS, The Tax Court, as an administrative agency, has limited powers and responsibilities; now therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That:

a. There is a Task Force to study the Maryland Tax Court.

b. The Task Force shall study whether it would be feasible to restructure the tax court system by adding or diminishing the number of part-time judges, by creating full-time judgeships, imposing additional educational requirements, adding professional requirements, limiting or adding to the subject matter jurisdiction of the court, and investigating other alternatives to improve the effectiveness of the tax court system.

c. The Task Force shall be composed of: