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§3-107.

(a) Except as provided in subsection (c) of this section, a majority of the judges then serving on the Tax Court is a quorum to do business.

(b) The concurrence of a majority of the judges who hear an appeal is sufficient to decide the appeal.

(c) A judge who is a member of the Bar of the State may hear and decide an appeal without the participation of any other judge.

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