

ARTICLE LXXXI.

REVENUE AND TAXES.

Exemptions.

- 4B. Real estate of hospital held for future use; two years.
7. Household furniture; discretion of county commissioners.

Appeals.

18. Baltimore City—procedure; time; hearing; costs; power of city court; appeal to Court of Appeals.

Rate and Items of State Tax.

24. Levy and apportionment of state tax; corporations.

Record of Property Assessed.

26. Return of assessments to comptroller; penalty.

Collectors and Collections.

48. When taxes due; interest; when in arrears. Remittances to comptroller. Collectors' compensation.
50. Repealed.

Taxes, When Due.

72. Repealed.

Limitations.

88. Four years; proviso.

Payment of Taxes by Corporations.

99. Forfeiture of charter for failure to pay; proclamation of Governor; notice to corporation.

Bonus Tax.

- 106A. To whom may be paid.

Tax on Commissions of Executors and Administrators.

115. Amount of; no waiver; legacy left executor.

Collateral Inheritance Tax.

135. Sale to enforce payment; proviso.

State Tax Commissioner.

- 153A-154. Annual report to, what to state; when to be made; penalty—abatement.

157. Repealed.

162. Real estate and mortgages, statement, valuation and assessment of; taxable value of stock—certification of to county commissioners and appeal tax court; where valued to owners; collection from corporation. Railroad companies—how taxed; other corporations subject to gross receipts tax.

- 162A. Banks, how taxed; liquidation; franchise tax not affected.

Tax on Gross Receipts of Certain Corporations.

167. State tax; amount, interstate railroads, etc.

- 177-178. Certain foreign companies to file copy of charter and appoint two resident agents; failure—penalty.

181. False return; failure to make return.

184. Failure to pay tax; penalty.

- 186A-186F. Freight line companies; tax on cars; failure to pay.