

ARTICLE 81.

REVENUE AND TAXES.¹

RULES OF CONSTRUCTION (Secs. 1-3).

1. Presumption against change in law.

2. Definitions.

- (1) "Corporation."
- (2) "Organized under the laws."
- (3) "Foreign."
- (4) "Domestic."
- (5) "Person."
- (6) "Executor."
- (7) Partnership as taxable entity.
- (8) "Interest bearing" and "dividend-paying."
- (9) "Ordinary business corporation."
- (10) "Finance corporation."
- (11) "City."
- (12) "Taxpayer."
- (13) "Real estate."
- (14) "Mortgage."

- (15) "Residents of this State."
- (16) "County and/or city taxes."
- (17) Domestic corporation as resident of county or city.
- (18) Foreign corporation resident as to intangible property used in Maryland.
- (19) "Railroads worked by steam."
- (20) "Principal office" of domestic corporation.
- (21) "Principal office in this State" of foreign corporation.
- (22) "Date of finality."
- (23) "Collector."

3. Who deemed owners for tax purposes. Residence.

Classification of Taxes.

4. Classification of taxes.

All the case notes to art. 81 in this volume deal with this article as it stood prior to the revision by the act of 1929, ch. 226. An effort has been made to place the notes under the section of the new art. 81, which corresponds, or somewhat corresponds, to the old section dealt with in the decision; the number of the latter section appears in black type at the beginning of each note. Where a note refers to another section of art. 81, the reference is to the section of the new art. 81, unless the word "old" appears in parenthesis after the section number. As the old sec. 169 seems to have no counterpart in the new art. 81, the notes to that section appear hereunder.

169. Company engaged in canning corn and vegetables, engaged in "manufacturing" within act 1914, ch. 528. County Commissioners may not rescind resolution passed in accordance with said act. Meaning of "manufacturing"; object of statute. *Carroll County v. Shriver Co.*, 146 Md. 413. *Cf. Schlunderberg Co. v. Baltimore*, 151 Md. 609.

169. "Business of manufacturing" defined; corporation preparing manuscripts for textbooks, etc., or assembling printed sheets, etc., not entitled to exemption. Electrotypes plates. Publishers. *H. M. Rowe Co. v. Tax Commn.*, 149 Md. 253.

As to the Maryland estate tax, see art. 62A.

As to federal tax liens, see art. 17, secs. 9 and 9A.

As to taxes on air ports, see art. 1A, sec. 32.

As to special assessment and taxes for purchase of water, sewerage or drainage systems, see art. 43, sec. 348, *et seq.*

¹The editor is indebted to Mr. Arthur W. Machen, Jr., for the synopsis of this article. Mr. Machen was chairman of the Maryland Tax Revision Commission, which revised and re-codified the entire article 81. The other members of the commission were Messrs. Harry E. Gilbert, Phillips Lee Goldsborough, Charles C. Wallace and F. Brooke Whiting. See report of the commission for comments on proposed changes in the tax laws.