

| | Art. | Sec. |
|---|------|-----------|
| Taxes—Cont'd: | | |
| Baltimore City—Daily deposits of taxes..... | 81 | 53 |
| Baltimore City stock—Deductions or credit allowed for.. | 81 | 17 |
| Banks: | | |
| (See National Banks.) | | |
| Savings—Franchise tax on deposits..... | 81 | 90 |
| Shares of stock in national banks..... | 81 | 6 |
| Tax rate on shares..... | 81 | 27 |
| Bills for taxes: | | |
| By mail..... | 81 | 71 |
| With warning..... | 81 | 70 |
| Bond—Collectors..... | 81 | 51, 52 |
| Bonds (interest bearing)—Taxation of..... | 81 | 6 |
| Bonus tax—Corporations..... | 81 | 133-135 |
| Bridges—Railroads, assessment of..... | 81 | 13 |
| Building and Homestead Associations: | | |
| (See Exemptions, hereunder.) | | |
| Business corporation, defined..... | 81 | 2 |
| Cable companies—Gross receipts tax..... | 81 | 91 |
| Calendar Year: | | |
| How may be made taxable year..... | 81 | 28 |
| What taxes levied for..... | 81 | 28 |
| Casualty, surety and fidelity companies—Tax rate..... | 81 | 27 |
| Cemeteries: | | |
| (See Exemptions, hereunder.) | | |
| Certification of assessments to County Commissioners, | | |
| Appeal Tax Court and Comptroller..... | 81 | 19, 21 |
| Change in law—Presumption against..... | 81 | 1 |
| Charitable or Benevolent Institutions: | | |
| (See Exemptions, hereunder.) | | |
| Charters—Forfeiture of, for non-payment of taxes..... | 81 | 144, 144½ |
| Churches: | | |
| (See Exemptions, hereunder.) | | |
| "City" defined..... | 81 | 2 |
| Cities or Towns: | | |
| May abate interest and penalties; limitation..... | 81 | 48A-48E |
| May make assessments..... | 81 | 10 |
| Powers re municipal taxes; county assessments..... | 81 | 9 |
| Civil War Commemorative Parks, etc: | | |
| (See Exemptions, hereunder.) | | |
| Classification of Property: | | |
| State Tax Commission has power to classify..... | 81 | 186 |
| Classification of taxes..... | 81 | 4 |
| Clerks—Inheritance tax—Duties, etc..... | 81 | 131 |
| Collectible by suit..... | 81 | 145 |
| Collection of..... | 81 | 50-68 |
| Collection—Suit for..... | 81 | 145-150 |
| Collections—Time for..... | 81 | 143 |
| "Collector" defined..... | 81 | 2 |
| Collectors: | | |
| Allowance for insolvencies and removals..... | 81 | 66 |
| Appointment, compensation and oath..... | 81 | 50 |
| Assaulting..... | 81 | 89 |
| Bond..... | 81 | 51, 52 |
| Bond—Failure to give..... | 81 | 55 |
| Collections of; payment over; educational purposes..... | 81 | 59 |
| Duties as to collection and accounting of taxes..... | 81 | 59 |
| Examination of books..... | 81 | 54 |
| Failure to account for taxes as specified..... | 81 | 61 |
| Failure to qualify..... | 81 | 55-58 |
| Fees for tax sales..... | 81 | 79 |
| Governor may appoint—When..... | 81 | 57, 58 |
| Payment of money due State—When valid..... | 81 | 65 |
| Removal..... | 81 | 53 |