

Taxes—Cont'd:	Art.	Sec.
Fire Insurance Salvage Corps: (See Exemptions, hereunder.)		
Fish: (See Exemptions, hereunder.)		
For a fraction of year.....	81	49
For full year	81	48
For what period levied and as of what date.....	81	28
"Foreign" defined	81	2
Foreign Corporations: (See State Tax Commission, hereunder.)		
Franchise tax	81	140, 141
Principal office in Maryland.....	81	2
Residents as to intangible property used in State....	81	2
Stock of—Taxation of.....	81	6
Foreign fiduciaries—Tax on income from.....	81	141A, 141B
Forfeiture of charter for non-payment of taxes.....	81	144, 144½
Franchise Tax:		
Division between State and counties.....	81	139
Domestic corporations	81	136-139
Foreign corporations	81	140, 141
Savings banks deposits	81	90
Fraternal Beneficiary Associations: (See Exemptions, hereunder.)		
Furniture—Household: (See Exemptions, hereunder.)		
Gas companies—Gross receipts tax	81	91
Gasoline tax	56	212A-220A
General provisions	81	142-188
Governor:		
To be informed as to collections of State taxes; va- cancies.....	81	56-58
When, may remove collector, appoint collector.....	81	53, 57
Graveyards: (See Exemptions, hereunder.)		
Gross Receipts Tax:	81	91-97
Failure to report; mandamus.....	81	93
Interest; penalty	81	95
Payment to State Comptroller.....	81	92
Report of corporations subject to.....	81	92
Year ending Dec. 31, 1928.....	81	97
Guardian:		
Liability for taxes	81	3
Residence for tax purposes.....	81	3
Hearings: (See State Tax Commission, hereunder.)		
Before County Commissioners or Appeal Tax Court..	81	182
Hospitals: (See Exemptions, hereunder.)		
Household Furniture: (See Exemptions, hereunder.)		
Inconsistent laws repealed.....	81	1 (footnote)
Inheritance Tax: (See Maryland Estate Tax, hereunder.)		
Absolute estate—Interest less than; appeal.....	81	119
Administrator—Duties and powers same as executor.	81	123
Apportionment of tax; appeal.....	81	118
Appraisalment of property for.....	81	107, 109, 114
Appraisalment where land in two or more counties..	81	110
Appraiser—Death or refusal to act.....	81	112
Bond of executor liable.....	81	121
Cities and counties exempt from.....	81	105
Clerks and Registers of Wills—Account for taxes...	81	131
Clerks and Registers—Penalty for failure to account.	81	132