

ARTICLE 81.

REVENUE AND TAXES.¹

RULES OF CONSTRUCTION.

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) "Ordinary business corporation."
 - (9) "Finance corporation."
 - (10) "City."
 - (11) "Taxpayer."
 - (12) "Real estate."
 - (13) "Residents of this State."
 - (14) "County and/or city taxes."
 - (15) Domestic corporation as resident of county or city.
 - (16) Foreign corporation resident as to intangible property used in Maryland.
 - (17) "Railroads worked by steam."
 - (18) "Principal office" of domestic corporation.
 - (19) "Principal office in this State" of foreign corporation.
 - (20) "Date of finality."
 - (21) "Collector."

3. Who deemed owners for tax purposes. Residence.

Classification of Taxes.

4. Classification of taxes.

ORDINARY TAXES

What Shall Be Taxed and Where

5. In general.
6. In general.
 - (1) Real properties.
 - (2) Tangible personal properties.
 - (3) Shares of stock in national banks situated in this State.
 - (4) Shares of stock in domestic corporations other than ordinary business corporations.
 - (5) Interest in vessels.
 - (6) Merchandise.
 - (7) Shares of foreign finance companies.
7. Exemptions.
 - (1) Property belonging to this State or subdivisions thereof.
 - (2) Property of insurance salvage corporations.
 - (3) Property of fraternal beneficiary associations—exceptions.

An effort has been made to place the notes to art. 81 as it stood prior to the revision by the act of 1929, ch. 226, 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. Schluderberg 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. *Electrotype 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. 10 and 11.

As to taxes on air ports, see art. 1A, sec. 40.

As to the gasoline tax, see art. 56, sec. 240, *et seq.* See art. 3, secs. 51 and 58 of Md. Constitution, and arts. 14 and 15 of Declaration of Rights.

¹ See art. 3, secs. 51 and 58 of Md. Constitution and arts. 14 and 15 of Declaration of Rights.

Ch. 262, Acts of 1939, provides for appointment by the Governor of a Commission to revise the revenue and tax laws.