

1937 (Sp. S.), ch. 11, sec. 214. 1939, ch. 277, sec. 214.

**221.** No instrument subject to the tax imposed by this sub-title, shall be received for record by any Clerk of the Court unless and until a stamp is affixed to said instrument and canceled. The Comptroller shall supply to the Clerks of the Circuit Courts of the respective Counties or the Clerk of the Superior Court of Baltimore City, stamps to evidence the payment of said tax, for sale to persons offering such instruments for record, under such rules and regulations as the Comptroller may prescribe. The proceeds from the sale of said stamps, together with the recordation charges herein provided, shall be accounted for and paid over to the Comptroller.

It shall be unlawful for any person to record any instrument subject to the tax imposed by this sub-title, or to incur any additional debt secured by an instrument previously recorded, with respect to which additional debt a tax is required to be paid, without having provided for the payment of the tax and recordation charge as herein provided, and it shall be unlawful for any person to misrepresent the amount of the actual consideration in any such transaction. Any person violating the provisions of this sub-title shall be subject to a fine of not more than \$500.00 or to a sentence of not more than six months in jail.

See notes to sec. 220.

### Income Tax.

1937 (Sp. S.), ch. 11, sec. 215. 1939, ch. 277, sec. 215.

**222.** (Definitions.) For the purposes of this sub-title and unless otherwise required by the context:

- (a) "Comptroller" means the State Comptroller.
- (b) "Person" means an individual, a partnership or a corporation.
- (c) "Taxpayer" means any person required by this sub-title to pay a tax or file a report.
- (d) "Partnership" includes all co-partners, whether general or special, and whether limited or unlimited; it includes also joint enterprises.
- (e) "Individual" means all natural persons, whether married or unmarried; and also all fiduciaries, including corporate fiduciaries and the estates they represent.
- (f) "Fiduciary" means any person by whom the legal title to real or personal property is held for the use and benefit of another, and shall include a trustee and a receiver, but shall not include an agent holding custody or possession of property owned by his principal, a guardian, a committee or trustee for an incompetent, or an executor or administrator of the estate of a decedent.
- (g) "Taxable year" means the calendar year or the fiscal year ending during such calendar year upon the basis of which the net income is computed under this sub-title; and, in the case of a return made for a fractional part of a year under the provisions of this sub-title, means the period for which such return is made.
- (h) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.
- (i) "Resident" means an individual domiciled in this State on the last day of the taxable year, and every other individual who, for more than six months of the taxable year, maintained a place of abode within this State, whether domiciled in this State or not; but any individual who, on or before the last day of the taxable year, changes his place of abode