Index 4025

	Art.	Sec. 1		Art.	Sec.
Taxes—Cont'd:		200.	Taxes— $Cont'd$:		
Franchise Tax:			Inheritance Tax:		
Division between State and counties	81	147	(See Maryland Estate Tax, here- under.)		
Domestic corporations	81	144–147	Absolute estate—Interest less		•
Foreign corporations	81	148, 149	than; appeal	81	125
Savings banks deposits	81	94	Administrator—Duties and powers same as executor	81	130
Fraternal Beneficiary Associations— Exemption	81	7	Apportionment of tax; appeal	81	124
Furniture—Exemption	81	7	Appraisement of property for	81	113, 115 120
Gas companies—Gross receipts tax.	81	95	Appraisement where land in two		120
Gasoline tax	56 81	242–258 150–196	or more counties	81	116
Governor:		100 100	Appraiser—Death or refusal to act	81 81	118 128
To be informed as to collections		50. 61	Bond of executor liable Cities and counties exempt from		110
of State taxes; vacancies When, may remove collector, ap-	81	59–61	Clerks and Registers of Wills—		
point collector	81	56, 60	Account for taxes Clerks and Registers—Penalty for	81	138
Graveyards—Exemption		7	failure to account	81	139
Gross Receipts Tax: Failure to report; mandamus	81 81	95–100 97	Commissions allowed clerks and	01	100
Interest; penalty		98	registers of wills Duties of Orphans' Court	81 81	138 122–131
Payment to State Comptroller	81	96	Estates not liable for	81	110
Report of corporations subject to Year ending Dec. 31, 1928	81 81	96 100	Executor—Failure to perform	01	100
Guardian:	01	100	duties Exemption	81 81	129 111
Liability for taxes	81	3	Failure of parties entitled to ad-		
Residence for tax purposes Hearings:	81	3	minister	81	$131-132 \\ 126$
(See State Tax Commission, here-			Federal Tax—Apportionment of. Inventory	81 81	113
under.)					115-120
Before County Commissioners or	01	100			123, 131 133, 134
Appeal Tax Court Hospitals—Exemption	81 81	190 7	Lien of Tax	81	121
Household Furniture—Exemption	81	7	Life estate; remainder; method		
Income Tax—Accounting period	01	006	of determining proportion of tax to be paid	81	124
Appeals	81 81	$\begin{array}{c} 226 \\ 247 \end{array}$	Limitations	81	122, 127
Comptroller to administer	81	244	Non-resident decedent, tax on	01	1140
Corporate income	81 81	253 231, 232	estate of	81	140
Deductions	81	231, 232 224	exempt from tax	81	137
Definitions	81	222	Penalty for failure of clerks and		
Discontinuing business Distribution of	81 81	256 258	registers of wills to account for taxes	81	139
Exemptions	81	228	Penalty for failure to pay tax	81	134
Federal returns, copy of	81	237	Rates	81	109,110 112
Fiduciary estate	81 81	$\frac{251}{223}$	Real estate, appraisal of	81	115
Information returns	81	238			117-120
Items not deductible	81	225	Real estate—Examination of ap-		131, 133
Net income	81 81	227 233	plicant as to administration		
Non-resident; taxable income of.	81	229	of	81	135
Partnership income	81	252	Receipt for payment of tax Reciprocity provision	81 81	136 137
Penalties	81 81	$242, 257 \\ 255$	Register of Wills—Duties, etc	81	138-139
Rate	81	230	Remainders; apportionment of	81	124
Refunds	81	248	Tax; appeal	81	113
Refusal to file	81 81	$257 \\ 241$	Summons to parties failing to ad-		***
Returns, verifications of	81	239	minister	81	131
Returns; who to file	81	234-236	ject to	81	133
Revisions	81 81	$\frac{247}{240}$	When to be paid	81	114
Time to file; extension	81	245,246	Insurance companies, fire and marine, etc.—Tax rate	81	25
When to be paid	81	249	Intangible property—Residence of		20
Withholding tax at source	81	250	foreign corporations, as to	81	2
Inconsistent laws repealed		(footnote)	Interest and discounts	81 81	46 47–51
		,	Toutellett,	-	01