

ing the preceding meeting. The Commission shall promptly pay all taxes collected under the provisions of this Section to the Treasurer of Maryland.

Every person, firm, association or corporation licensed to hold racing meetings in the State of Maryland under the provisions of Section 8 of said Article 78B of the Annotated Code of Maryland, shall in addition to the other taxes and fees imposed under the provisions of said Article, pay annually to the Maryland State Fair Board the sum of Four Thousand Dollars (\$4,000.00), and to the Maryland Horse Breeders' Association the sum of Two Thousand Dollars (\$2,000.00).

SEC. 12. *And be it further enacted*, That Sections 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250 and 251 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be, and they are hereby repealed, and thirty-seven new sections be, and they are hereby enacted in lieu thereof, said new sections to be known as Sections 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250 and 251, to follow immediately after Section 214 of said Article, and to read as follows:

215. *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.