

**SEC. 6.** *And be it further enacted,* That Sections 279, 282, 288, 313, 315 and 323 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1966 Supplement), title "Revenue and Taxes," subtitle "Income Tax," be and they are hereby repealed and re-enacted, with amendments, and that Sections 280, 281, 283, 287, 289 and 323A of said Article, title and subtitle be and they are hereby repealed, and new Sections 280, 281, 283, 287, 289 and 323A be and they are hereby enacted to stand in the place of the corresponding sections repealed, respectively, AND THAT NEW SECTION 280A BE AND IT IS HEREBY ADDED TO SAID ARTICLE AND SUBTITLE OF THE CODE TO FOLLOW IMMEDIATELY AFTER SECTION 280 THEREOF, and Section 285 of said Article, title and subtitle be and is hereby repealed to read as follows:

**279.**

For the purposes of this subtitle 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 subtitle to pay a tax or file a report.
- (d) "Partnership" includes all copartners, 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, 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, a receiver or trustee liquidating the business of an individual, partnership or corporation, or an executor or administrator of the estate of a decedent when the estate is subject to the inheritance or succession tax laws of this State, or an individual, firm or corporation acting individually or collectively as manager or trustees of an employees pension trust exempt hereunder.
- (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 subtitle; and, in the case of a return made for a fractional part of a year under the provisions of this subtitle, 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