

	Chapter	Page
Revenue and Taxes --		
Admissions and Amusement Tax -		
Audit and hearing provisions.....	533	1540
Computation method in absence of records....	325	1018
Games of entertainment specified.....	535	1544
Penalty provisions amended.....	532	1539
Agricultural land, development tax provisions.	702	1967
Alcohol and Tax Division, appropriation to....	86	344
Alcoholic beverage metric containers, tax provisions for.....	321	1005
Assessments -		
Anne Arundel and Baltimore Counties, alternative hearing locations required.....	90	618
Appeal adjustments, assessors required to consider.....	384	1107
Appeals time extended.....	593	1662
Appeals, time period provisions amended....	678	1831
Increases prohibited on certain repairs and maintenance.....	369	1088
Three-year cycle established; growth factor and other provisions amended.....	212	809
	314	988
Baltimore City Department of Assessments, obsolete references deleted.....	324	1013
Boat Titling Tax, provisions for waiver or refund if dealer defaults.....	89	617
Caroline County, manufacturing equipment tax provisions deleted.....	383	1106
Corporate income tax, dividends from foreign subdivisions exempted.....	281	941
Errors corrected.....	65	276
Gasoline Tax Division, appropriation to.....	86	345
Gasoline tax, rate and definition specified for gasohol.....	283	943
Income Tax -		
Computation, provisions amended for taxable use.....	323	1012
Exemptions -		
Bond income provisions amended.....	534	1542
Personal and dependent provisions amended.	322	1007
Keough Plan withdrawals exempted.....	594	1663
Standardized deduction increased.....	211	801
Unallocated withholding, system provided for distribution to local government.....	309	981
Withholding returns, date for employer filing changed.....	121	659
Income Tax Division, appropriation to.....	86	343
Inheritance tax -		
Corporations, provisions if stockholders are lineal descendants of testator.....	641	1760
Provisions amended on farmland, woodland and historic property.....	554	1581
Rate provisions clarified.....	583	1646
Insurance Premium Tax reporting procedures		