event, superfluous.

In subsection (b) of this section, the reference to a "holder of a leasehold or other limited interest" is substituted for the former reference to "lessees or users", for clarity.

Also in subsection (b) of this section, the reference to a "personal debt of the holder" is substituted for the former reference to "a debt due from the lessee or user to the State or political subdivision thereof for which the taxes were assessed", for clarity and brevity.

Also in subsection (b) of this section, the former phrase "collected in the same manner as taxes assessed to owners of other taxable property" is deleted as superfluous.

Former Art. 81, § 8(7)(i), which related to the January 1, 1960 effective date and the application of that effective date, is deleted as obsolete.

Defined terms: "Department" § 1-101
"Property" § 1-101 "Property tax" § 1-101

TITLE 11. REPORTS.

11-101. ANNUAL REPORT REQUIRED FOR CERTAIN PERSONS.

(A) ANNUAL FILING.

ON OR BEFORE APRIL 15 OF EACH YEAR, A PERSON SHALL SUBMIT A REPORT ON PERSONAL PROPERTY TO THE DEPARTMENT IF:

(1) THE PERSON IS A DOMESTIC CORPORATION;

(2) THE PERSON IS A FOREIGN CORPORATION REGISTERED OR QUALIFIED TO DO BUSINESS IN THE STATE; OR

(3) THE PERSON:

(I) DOES BUSINESS IN THE STATE OR IN THE PRECEDING TAXABLE YEAR DID BUSINESS IN THE STATE; AND

(II) OWNS OR DURING THE PRECEDING TAXABLE YEAR OWNED PROPERTY THAT WAS ASSESSED FOR PROPERTY TAX PURPOSES.

(B) FORM AND CONTENTS OF REPORT.

THE REPORT SHALL:

(1) BE IN THE FORM THAT THE DEPARTMENT REQUIRES;

(2) BE UNDER OATH AS THE DEPARTMENT REQUIRES; AND