

The phrase "who has a duty to collect or remit taxes" is substituted for the present phrase "performing the duties of a collector", for clarity.

Defined terms: "County" § 1-101  
 "Municipal corporation" § 1-101

(F) CORPORATION.

(1) "CORPORATION" INCLUDES AN ASSOCIATION OR JOINT-STOCK COMPANY.

(2) "CORPORATION" DOES NOT INCLUDE A COMMON TRUST FUND AS DEFINED IN § 3-501(B) OF THE FINANCIAL INSTITUTIONS ARTICLE.

REVISOR'S NOTE: Paragraph (1) of this subsection is new language that repeats the provisions of present Art. 81, § 2(1).

Paragraph (2) of this subsection is new language that repeats the provisions of present Art. 81, § 4(f).

As to the balance of present Art. 81, § 4(f), see § 1-204 of this title.

Defined terms: "Includes"; "including" § 1-101

(G) COUNTY.

"COUNTY" MEANS A COUNTY OF THE STATE AND, UNLESS EXPRESSLY PROVIDED OTHERWISE, BALTIMORE CITY.

REVISOR'S NOTE: This subsection is new language added to indicate that a reference in this article to "county" includes Baltimore City, unless the reference specifically provides otherwise.

Article 1, § 14(a) of the Code provides that "county" includes Baltimore City "unless such construction would be unreasonable". However, the word "unreasonable" in that subsection has been interpreted in various ways. Therefore, the Commission to Revise the Annotated Code concluded that a more explicit definition of "county" should be included here.

(H) COUNTY PROPERTY TAX.

"COUNTY PROPERTY TAX" MEANS THE TAX ON PROPERTY THAT IS AUTHORIZED UNDER §§ 6-202 AND 10-102 THROUGH 10-105 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to clarify the distinction among the State property tax, the county property tax, and the municipal corporation property tax.