

(Q) LAW.

"LAW" INCLUDES ANY ENACTMENT, ORDER, RESOLUTION, OR ORDINANCE OF A COUNTY OR MUNICIPAL CORPORATION.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "law, enactment, order, resolution, or ordinance".

Defined terms: "County" § 1-101
 "Includes"; "including" § 1-101
 "Municipal corporation" § 1-101

(R) MANUFACTURING.

"MANUFACTURING" INCLUDES THE OPERATION OF:

(1) SAWMILLS, GRAIN MILLS, OR FEED MILLS; AND

(2) MACHINERY AND EQUIPMENT USED TO EXTRACT AND PROCESS MINERALS, METALS, OR EARTHEN MATERIALS OR BY-PRODUCTS THAT RESULT FROM THE EXTRACTING OR PROCESSING.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 81, § 2(25).

The present phrase "without limitation", which modifies "includes" in Art. 81, § 2(25), is omitted in light of the definition of "includes" in this section.

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

(S) MUNICIPAL CORPORATION.

"MUNICIPAL CORPORATION" MEANS AN ENTITY THAT IS SUBJECT TO ARTICLE XI-E OF THE MARYLAND CONSTITUTION.

REVISOR'S NOTE: This subsection is new language added for clarity.

In this subsection and throughout this article, the words "municipal corporation" are used, as the defined term, instead of "municipality", "incorporated city", or "incorporated town" to conform to the language used in Md. Constitution Art. XI-E.

(T) MUNICIPAL CORPORATION PROPERTY TAX.

"MUNICIPAL CORPORATION PROPERTY TAX" MEANS THE TAX ON PROPERTY AUTHORIZED UNDER §§ 6-203 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,