

REVISOR'S NOTE: This section is new language substituted for present Art. 81, § 5. The new language permits an affidavit, a signed statement made under the penalties of perjury, to have the effect of being an oath or affirmation without detracting substantively from the purpose and effect of requiring an oath or affirmation. Therefore, an individual who makes an affidavit under this article is subject to the penalties for perjury if the affidavit is false, even if the individual does not appear and make oath before an individual authorized to administer oaths.

This section is patterned after the essential elements of Md. Rule 1-202(b), which defines "affidavit", and Md. Rules 1-303 and 1-304, which prescribe the form of oaths and affidavits. HO § 1-201, FI § 1-202, HE § 1-201, and HG § 1-201, provide for a similar alternative procedure for making oaths required by those articles.

1-202. RESIDENCY.

(A) PERSON DOING BUSINESS IN THE STATE.

A PERSON DOING BUSINESS IN THE STATE IS DEEMED A RESIDENT OF THE STATE AND OF THE COUNTY AND ANY MUNICIPAL CORPORATION WHERE THE BUSINESS IS CONDUCTED IF PERSONAL PROPERTY IS USED IN OR IN CONNECTION WITH THE BUSINESS.

(B) PERSONAL REPRESENTATIVE.

A PERSONAL REPRESENTATIVE OF THE ESTATE OF A DECEDENT IS DEEMED A RESIDENT OF THE COUNTY WHERE APPOINTED.

(C) GUARDIAN.

A GUARDIAN IS DEEMED A RESIDENT OF THE COUNTY WHERE APPOINTED.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 4(a) and (b). Present Art. 81, § 4(a) and (b) will be revised in the Tax - General Article.

In subsection (a) of this section, the defined term "municipal corporation" is substituted for the present term "city", to clarify the broad scope of this provision.

Also in subsection (a) of this section, the present term "firm" is omitted as included in the defined term "person".

Also in subsection (a) of this section, the present phrase "tangible or intangible", which modifies