

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

1-302. RECIPROCITY.

(A) "TAXES" DEFINED.

IN THIS SECTION, "TAXES" INCLUDES INTEREST AND PENALTIES ON TAXES.

(B) RECOGNITION OF OTHER STATE LAWS.

THE COURTS OF THIS STATE SHALL RECOGNIZE AND ENFORCE LIABILITY FOR TAXES IMPOSED BY THE LAWS OF ANOTHER STATE IF THE OTHER STATE RECOGNIZES AND ENFORCES LIABILITY FOR SIMILAR TAXES IMPOSED BY THIS STATE.

(C) OTHER STATES MAY BRING ACTION IN THIS STATE.

AN OFFICIAL OF ANOTHER STATE DESCRIBED IN SUBSECTION (B) OF THIS SECTION MAY BRING AN ACTION IN THE COURTS OF THIS STATE TO COLLECT TAXES. A CERTIFICATION OF THE SECRETARY OF STATE OF THE OTHER STATE OR COMPARABLE OFFICIAL IN THE DISTRICT OF COLUMBIA IS CONCLUSIVE PROOF THAT THE OFFICIAL HAS THE AUTHORITY TO COLLECT THE TAXES.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 127.

In subsection (b) of this section, the present references to the District of Columbia are omitted as included in the defined term "state".

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

1-303. DUE DATES.

(A) "LEGAL HOLIDAY" DEFINED.

IN THIS SECTION, "LEGAL HOLIDAY" MEANS:

(1) A LEGAL HOLIDAY AS DEFINED IN ARTICLE 1, § 27 OF THE CODE; OR

(2) A NATIONAL LEGAL HOLIDAY THAT IS RECOGNIZED BY THE FEDERAL GOVERNMENT.

(B) IN GENERAL.

NOTWITHSTANDING ANY LAW TO THE CONTRARY, WHEN UNDER STATE OR LOCAL LAW, THE LAST DAY TO PAY A TAX, FILE A TAX RETURN OR PERFORM ANY ACT THAT RELATES TO TAXES UNDER THIS ARTICLE FALLS ON A SATURDAY, A SUNDAY, OR A LEGAL HOLIDAY, PERFORMANCE OF THE ACT