

IS CONSIDERED TIMELY IF THE ACT IS PERFORMED ON THE NEXT SUCCEEDING DAY THAT IS NOT A SATURDAY, SUNDAY, OR LEGAL HOLIDAY.

(C) EXTENSIONS OF TIME INCLUDED.

FOR PURPOSES OF THIS SECTION, THE LAST DAY TO PERFORM AN ACT IS THE LAST DAY OF ANY AUTHORIZED EXTENSION OF TIME.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 205.

In subsection (a) of this section, the phrase "[i]n this section" is substituted for the present reference to "in the case of any payment ... to be performed at any office, of the State ... or at any other office of any political subdivision of the State, or its instrumentalities or agencies", for clarity and brevity.

In subsection (b) of this section, the present reference to "compliance" with an act is omitted as unnecessary in light of the reference to "perform" any act.

In subsection (c) of this section, the reference to "is the last day of" any authorized extension of time is substituted for the present reference to "including" any authorized extension of time, for clarity.

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

1-304. COMPTROLLER RESPONSIBLE FOR THE COLLECTION OF CERTAIN STATE TAXES.

THE COMPTROLLER IS RESPONSIBLE FOR THE COLLECTION OF ALL STATE TAXES AT THE RATES REQUIRED BY LAW ON THE VARIOUS CLASSES OF PROPERTY DETERMINATIONS AGAINST WHICH ARE CERTIFIED DIRECTLY TO THE COMPTROLLER AND ON WHICH TAXES ARE PAYABLE DIRECTLY INTO THE TREASURY OF THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 61.

The word "determinations" is substituted for the former word "assessments" to avoid confusion with the defined term "assessment".

The former reference to payable "as provided in this article" is deleted as superfluous.

As to the general collection provisions relating to collectors, see Title 4 of this article.