

Defined terms: "Law" § 1-101
 "Property" § 1-101

1-305. RECOUPMENT OF TAXES IF TITLE TO PROPERTY HELD BY FEDERAL GOVERNMENT OR FEDERAL UNIT.

NOTWITHSTANDING ANY OTHER LAW OF THE STATE, THE STATE OR ANY OF ITS UNITS, POLITICAL SUBDIVISIONS, OR SPECIAL TAXING DISTRICTS MAY ACT AS NECESSARY TO COLLECT FROM THE UNITED STATES MONEY THAT IS AVAILABLE FOR REIMBURSEMENT FOR TAXES OR OTHER CHARGES THAT HAVE BEEN LOST BECAUSE THE UNITED STATES OR 1 OF ITS UNITS HOLDS TITLE TO PROPERTY IN THE STATE.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 8A.

No changes are made.

Defined term: "Property" § 1-101

TITLE 2. STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

SUBTITLE 1. ADMINISTRATION AND OPERATIONS.

2-101. DEPARTMENT ESTABLISHED.

THERE IS A DEPARTMENT OF ASSESSMENTS AND TAXATION ESTABLISHED AS A DEPARTMENT OF THE STATE GOVERNMENT.

REVISOR'S NOTE: This section is new language that is in part derived without substantive change from former Art. 81, § 231A and in part repeats the provisions of the introductory language of present Art. 41, § 318.

The present language "and consist of the following subdivisions, which shall be independent of each other" is omitted as superfluous.

2-102. DIRECTOR OF ASSESSMENTS AND TAXATION.

(A) POSITION AND APPOINTMENT.

THE HEAD OF THE DEPARTMENT IS THE DIRECTOR OF ASSESSMENTS AND TAXATION, WHO SHALL BE APPOINTED BY THE GOVERNOR.

(B) QUALIFICATIONS; LIMIT ON SERVICE.

(1) THE DIRECTOR SHALL BE AN INDIVIDUAL WHO HAS EXECUTIVE ABILITY AND WHO IS TRAINED AND EXPERIENCED IN THE TAX FIELD.

(2) AFTER REACHING THE AGE OF 70 YEARS, AN INDIVIDUAL MAY NOT CONTINUE TO HOLD THE OFFICE OF DIRECTOR.

(C) APPLICATION OF STATE MERIT SYSTEM LAW.