

AN ACT concerning

Taxation - Procedures Generally

FOR the purpose of limiting the application of the provisions of the subtitle "Tax Procedures" to certain taxes; providing for the codification of this Act; and making this Act contingent upon the passage of another Act.

BY adding to

Article 81 - Revenue and Taxes
Section 472, 473, and 474 to be under the new subtitle "Tax Procedures"
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

TAX PROCEDURES

472. RESERVED.

473. RESERVED.

474.

THE PROVISIONS OF THIS SUBTITLE ONLY APPLY TO THE FOLLOWING TAXES:

(1) THE ADMISSIONS AND AMUSEMENT TAX IMPOSED UNDER § 402 OF THIS ARTICLE;

(2) THE ALCOHOLIC BEVERAGE TAX IMPOSED UNDER ARTICLE 2B, §§ 4, 133 AND 136 OF THE CODE;

(3) THE BOXING, WRESTLING AND SPARRING TAX IMPOSED UNDER ARTICLE 56, §§ 114 AND 114A OF THE CODE;

(4) THE FINANCIAL INSTITUTIONS TAX IMPOSED UNDER § 128A OF THIS ARTICLE;

(5) THE GROSS RECEIPTS TAX IMPOSED UNDER § 130 OF THIS ARTICLE;