

Administrative Departments
Section 10-502
Annotated Code of Maryland
(1986 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments, and transferring
to the Session Laws

Article 81 - Revenue and Taxes
Section 128(a) through (h-1) and 247A
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments, and transferring

Article 81 - Revenue and Taxes
Section 411D
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

to be

The Public Local Laws of Worcester County
Section 6-101 to be under the new subtitle "Hotel Rental
Tax" of Chapter 6, Taxation and Revenue
Article 24 - Public Local Laws of Maryland
(1980 Edition and 1987 Supplement, as amended)

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

Article - Tax - General

TITLE 1. DEFINITIONS; GENERAL PROVISIONS.

SUBTITLE 1. DEFINITIONS.

1-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS ARTICLE THE FOLLOWING WORDS HAVE THE MEANINGS
INDICATED.

REVISOR'S NOTE: This subsection is new language derived
without substantive change from the introductory
language of former Art. 81, § 2.

The word "article", which formerly meant Art. 81, is
retained despite the inclusion in this revised article
of provisions from Arts. 2B, 56, and 62A. Many of the
defined terms are new or merely allow for convenient