SUBJECT TO THE EVALUATION AND REESTABLISHMENT PROVISIONS OF THE MARYLAND PROGRAM EVALUATION ACT, THIS TITLE AND ALL REGULATIONS ADOPTED UNDER THIS TITLE SHALL TERMINATE AND BE OF NO EFFECT AFTER JULY 1, 1991.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 56, § 127A, as it relates to former Art. 56, §§ 114 and 114A.

The present phrase "and may not be enforced" is omitted as surplusage.

As to the Md. Program Evaluation Act, see Title 8, Subtitle 4 of the State Government Article.

GENERAL REVISOR'S NOTE TO TITLE:

The provisions of the first sentence of former Art. 56, § 114 that related to the applicability of regulations and other provisions to contests that are exempt from the boxing and wrestling tax or are taxed at a reduced rate of tax now appear in Art. 56, § 112(b), as renumbered by Ch. _____, Acts of 1988.

TITLE 7. DEATH TAXES.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

PART I. DEFINITIONS.

7-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) COURT.

"COURT" MEANS:

(1) THE ORPHANS' COURT OF A COUNTY; OR

(2) A COURT OF THE STATE THAT EXERCISES THE JURISDICTION OF AN ORPHANS' COURT.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "orphans' court or another court that exercises the jurisdiction of the orphans' court". For a similar definition, see ET § 2-101.