

"COUNTY" MEANS A COUNTY OF THE STATE AND, UNLESS EXPRESSLY PROVIDED OTHERWISE, BALTIMORE CITY.

REVISOR'S NOTE: This subsection is new language added to indicate that a reference in this article to "county" includes Baltimore City, unless the reference specifically provides otherwise.

Art. 1, § 14(a) of the Code provides that "county" includes Baltimore City "unless such construction would be unreasonable". However, the word "unreasonable" in that subsection has been interpreted in various ways. Therefore, the Tax - General Article Review Committee concluded that a more explicit definition of "county" should be included here as in the Tax - Property Article.

(G) DEPARTMENT.

"DEPARTMENT" MEANS THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

REVISOR'S NOTE: This subsection formerly appeared as Art. 81, § 2(23).

The former phrase "unless such construction would be unreasonable" is deleted as surplusage.

The only other changes are in style.

(H) FINANCIAL INSTITUTION FRANCHISE TAX.

"FINANCIAL INSTITUTION FRANCHISE TAX" MEANS THE TAX IMPOSED UNDER TITLE 8, SUBTITLE 2 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "the tax imposed under Title 8, Subtitle 2 of this article" and similar phrases.

(I) INCOME TAX.

(1) "INCOME TAX" MEANS THE TAX IMPOSED UNDER TITLE 10 OF THIS ARTICLE.

(2) "INCOME TAX" INCLUDES THE STATE INCOME TAX AND COUNTY INCOME TAX.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "the tax imposed under Title 10 of this article" and "the tax including the State income tax and the county income tax".

(J) INHERITANCE TAX.