

"INHERITANCE TAX" MEANS THE TAX IMPOSED UNDER TITLE 7, 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 7, Subtitle 2 of this article" and similar phrases.

(K) INTERNAL REVENUE CODE.

"INTERNAL REVENUE CODE" MEANS TITLE 26 OF THE UNITED STATES CODE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "Internal Revenue Code of 1986" and "Internal Revenue Code as amended from time to time and in effect for the taxable year".

Throughout this article, the defined term is substituted for obsolete references to the Internal Revenue Code of 1954. See Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095.

As to possible amendments to the 1986 Code, see Art. 1, § 21 of this Code.

(L) MARYLAND ESTATE TAX.

"MARYLAND ESTATE TAX" MEANS THE TAX IMPOSED UNDER TITLE 7, SUBTITLE 3 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection formerly appeared as Art. 62A, § 1(c).

The reference to "Title 7, Subtitle 3 of this article" is substituted for the former reference to "this article", for accuracy.

No other changes are made.

(M) MOTOR CARRIER TAX.

"MOTOR CARRIER TAX" MEANS THE TAX IMPOSED UNDER TITLE 9, 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 9, Subtitle 2 of this article" and similar phrases.

(N) MOTOR FUEL TAX.

"MOTOR FUEL TAX" MEANS THE TAX IMPOSED UNDER TITLE 9, SUBTITLE 3 OF THIS ARTICLE.