

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "the tax imposed under Title 9, Subtitle 3 of this article" and similar phrases.

(O) PERSON.

(1) "PERSON" MEANS AN INDIVIDUAL, RECEIVER, TRUSTEE, GUARDIAN, PERSONAL REPRESENTATIVE, FIDUCIARY, OR REPRESENTATIVE OF ANY KIND AND ANY PARTNERSHIP, FIRM, ASSOCIATION, CORPORATION, OR OTHER ENTITY.

(2) "PERSON", UNLESS EXPRESSLY PROVIDED OTHERWISE, DOES NOT INCLUDE A GOVERNMENTAL ENTITY OR A UNIT OR INSTRUMENTALITY OF A GOVERNMENTAL ENTITY.

REVISOR'S NOTE: This subsection is new language substituted for former Art. 81, § 2(5) and (7), which included corporations and partnerships, to set forth a broad definition of the word "person" as used in this article.

For a use of the term "person" that includes a governmental entity or a unit or instrumentality of a governmental entity, see §§ 4-101, 5-101, and 11-101 of this article.

The provisions of former Art. 81, § 2(7) that referred to "property taxable in this State" and to the residency of a partnership are deleted as surplusage.

(P) PROPERTY.

"PROPERTY" MEANS REAL PROPERTY AND PERSONAL PROPERTY.

REVISOR'S NOTE: This subsection is new language added for clarity.

(Q) PUBLIC SERVICE COMPANY FRANCHISE TAX.

"PUBLIC SERVICE COMPANY FRANCHISE TAX" MEANS THE TAX IMPOSED UNDER TITLE 8, SUBTITLE 4 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 4 of this article" and similar phrases.

(R) SALES AND USE TAX.

"SALES AND USE TAX" MEANS THE TAX IMPOSED UNDER TITLE 11 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "the tax imposed under Title 11 of this article" and similar phrases.