

(S) SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX.

"SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX" MEANS THE TAX IMPOSED UNDER TITLE 8, SUBTITLE 3 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 3 of this article" and similar phrases.

(T) STATE.

"STATE" MEANS:

(1) A STATE, POSSESSION, TERRITORY, OR COMMONWEALTH OF THE UNITED STATES; OR

(2) THE DISTRICT OF COLUMBIA.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "state, possession, territory, the District of Columbia, or the Commonwealth of Puerto Rico or the Northern Mariana Islands".

(U) TAX ON COMMISSIONS.

"TAX ON COMMISSIONS" MEANS THE TAX IMPOSED UNDER TITLE 7, 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 7, Subtitle 4 of this article" and similar phrases.

(V) TOBACCO TAX.

"TOBACCO TAX" MEANS THE TAX IMPOSED UNDER TITLE 12 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "the tax imposed under Title 12 of this article" and similar phrases.

REVISOR'S NOTE TO SECTION: Former Art. 81, § 2(2), (14), (21), (22), (24), and (25), which defined "organized under the laws", "county and/or city taxes", "collector", "Court" (meaning the Maryland Tax Court), "Director", and "manufacturing", respectively, is deleted as surplusage.

Former Art. 81, § 2(3) and (4), which defined "foreign" and "domestic" entities, is deleted as unnecessary in this article. Where a distinction