

between a Maryland entity and a non-Maryland entity is required, reference is made to the jurisdiction under whose laws the entity is organized.

Former Art. 81, § 2(6), which defined "executor" as including "an administrator, a special administrator, and a personal representative," is deleted as unnecessary, as to "administrator" and "personal representative", in light of the general rule of interpretation in Art. 1, § 5 of the Code, and, as to "special administrator", to avoid the inference that other administrators, such as successor or interim administrators are excluded.

Former Art. 81, § 2(8), which defined the term "ordinary business corporation", is deleted since the term appeared only once, in former Art. 81, § 313A(a), and the provision in which the term appeared is deleted. See revisor's note to § 10-304 of this article.

Former Art. 81, § 2(10), which defined the word "city", is deleted as unnecessary in this article. Throughout this article, the term "municipal corporation" is used instead of terms such as "city", "incorporated city, incorporated town or incorporated village", to conform to the language used in Md. Constitution, Art. XI-E.

Former Art. 81, § 2(11), which defined "taxpayer", is deleted as unnecessary in light of the use of the defined term "person" and in light of the revision of this article.

Former Art. 81, § 2(12), which defined "real estate" as including leaseholds, is deleted as unnecessary in this article. The term "real property" is defined in TP § 1-101.

Former Art. 81, § 2(15) and (16), which described the county and city resident status of a Maryland corporation and the circumstances under which a foreign corporation is deemed to be a resident of the State, respectively, is deleted as unnecessary since that status is irrelevant to the taxes in this article. Similarly, former Art. 81, § 2(13), which defined the term "residents of this State" as including a domestic corporation, is deleted as surplusage.

Former Art. 81, § 2(17), which defined "railroads worked by steam", is deleted as surplusage since the term did not appear in the former article.