

Former Art. 81, § 2(18) and (19), which defined "principal office" as it applied to a domestic corporation and to a foreign corporation, respectively, is deleted as surplusage since the term only appeared in that context in former Art. 81, § 2(15), which also is deleted.

Former Art. 81, § 4(f), which excluded a common trust fund from the meaning of the words "corporation or association", is deleted as unnecessary in light of § 10-104(1) of this article, which exempts income from a common trust fund from income tax.

## SUBTITLE 2. GENERAL PROVISIONS.

### 1-201. DUE DATES.

#### (A) "LEGAL HOLIDAY" DEFINED.

IN THIS SECTION, "LEGAL HOLIDAY" MEANS:

(1) THE DAY ON WHICH A LEGAL HOLIDAY, AS DEFINED IN ARTICLE 1, § 27 OF THE CODE, IS OBSERVED; OR

(2) A FEDERAL LEGAL HOLIDAY.

#### (B) IN GENERAL.

NOTWITHSTANDING ANY OTHER LAW, WHEN UNDER STATE OR LOCAL LAW, THE LAST DAY TO PAY A TAX, FILE A TAX RETURN, OR PERFORM ANY OTHER ACT THAT RELATES TO TAXES UNDER THIS ARTICLE FALLS ON A SATURDAY, SUNDAY, OR LEGAL HOLIDAY, PERFORMANCE OF THE ACT IS CONSIDERED TIMELY IF THE ACT IS PERFORMED ON THE NEXT SUCCEEDING DAY THAT IS NOT A SATURDAY, SUNDAY, OR LEGAL HOLIDAY.

#### (C) EXTENSIONS OF TIME INCLUDED.

FOR PURPOSES OF THIS SECTION, THE LAST DAY TO PERFORM AN ACT IS THE LAST DAY OF ANY AUTHORIZED EXTENSION OF TIME.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 205, as it related to this article.

In subsection (a) of this section, the phrase "[i]n this section" is substituted for the former reference to "in the case of any ... act ... to be performed at any office, of the State ... or at any other office of any political subdivision of the State, or its instrumentalities or agencies", for clarity and brevity.

In subsection (b) of this section, the phrase "under this article" is added to indicate that similar provisions, also derived from former Art. 81, § 205, appear in TP § 1-303 and in Art. 24 of the Code.