

Currently, licenses are issued under this article only for purposes of the motor fuel tax laws and the sales and use tax laws. Cigarette licensing provisions now appear in Art. 56, §§ 607 through 631 of the Code.

GENERAL REVISOR'S NOTE:

Former Art. 81, § 1, which was enacted in 1929 and provided for the construction of the language in former Art. 81, is deleted as surplusage. As to the construction of this revised article, see the uncodified sections of Ch. \_\_\_\_, Acts of 1988, which enacted this article.

Former Art. 81, § 4(a), (b), and (d), which, respectively, related to residency of an executor, guardian, business, and fiduciary, for tax property purposes, is deleted as surplusage. Those provisions are revised in Title 1 of the Tax - Property Article.

Former Art. 81, § 4(e), which related to a fiduciary's duty to pay property tax, is deleted as surplusage. That provision is revised in Title 1 of the Tax - Property Article.

Former Art. 81, § 257, which related to mailing orders to lawyers and agents of record by the Department, is deleted since the Department does not issue "orders" and does not require a written request from a party as a prerequisite to sending notices to the party's lawyer.

TITLE 2. ADMINISTRATION BY COMPTROLLER.

SUBTITLE 1. GENERAL DUTIES.

2-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is standard language used as the introductory language of a definition section.

(B) QUARTER.

"QUARTER" MEANS A CALENDAR QUARTER.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the words "calendar quarter".

(C) REVENUE.

"REVENUE" MEANS REVENUE FROM A TAX IMPOSED UNDER THIS ARTICLE AND INTEREST AND PENALTIES RELATED TO THE TAX.