

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "the tax, interest, and penalties".

2-102. ADMINISTRATION GENERALLY.

IN ADDITION TO THE DUTIES SET FORTH ELSEWHERE IN THIS ARTICLE AND IN OTHER ARTICLES OF THE CODE, THE COMPTROLLER SHALL ADMINISTER THE LAWS THAT RELATE TO:

- (1) THE ADMISSIONS AND AMUSEMENT TAX;
- (2) THE ALCOHOLIC BEVERAGE TAX;
- (3) THE INCOME TAX;
- (4) THE MARYLAND ESTATE TAX;
- (5) THE MOTOR CARRIER TAX;
- (6) THE MOTOR FUEL TAX;
- (7) THE SALES AND USE TAX;
- (8) THE SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX;
- AND
- (9) THE TOBACCO TAX.

REVISOR'S NOTE: Items (1), (2), and (4) through (9) of this section are new language added to state expressly the Comptroller's duty to administer the laws relating to the enumerated taxes.

Item (3) of this section is new language derived without substantive change from the first clause of former Art. 81, § 283(c)(1)(i) and the first sentence of § 304(a).

The introductory clause of this section, "[i]n addition to the duties set forth elsewhere in this article and in other articles of the Code", is standard language added to clarify that the enumerated duties are not exclusive.

In item (3) of this section, the former reference to a "local" income tax is deleted as included in the defined term "income tax".

Former Art. 56, § 156(a)(6) and former Art. 81, § 365(g), which allowed the Comptroller to employ staff and to set their salaries in accordance with the State merit system laws with respect to the motor fuel tax and the former retail sales tax, are deleted as unnecessary in light of the general authority to