

employ staff under SG § 4-104(a)(1) and the general applicability of the State merit system laws.

As to the administration of the boxing and wrestling tax laws by the State Athletic Commission, see §§ 6-401 through 6-403 of this article.

As to the administration of the financial institution franchise tax laws by the Department of Assessments and Taxation, see §§ 8-211 through 8-213 of this article.

As to the administration of the inheritance tax laws by the registers of wills and Orphans' Courts, see §§ 7-231 through 7-234 of this article.

As to the administration of the public service company franchise tax laws by the Department of Assessments and Taxation, see § 8-409 of this article.

As to the administration of the laws on the tax on commissions by the registers of wills, see §§ 7-406 and 7-407 of this article.

Defined terms: "Admissions and amusement tax" § 1-101  
"Alcoholic beverage tax" § 1-101  
"Comptroller" § 1-101 "Income tax" § 1-101  
"Maryland estate tax" § 1-101  
"Motor carrier tax" § 1-101  
"Motor fuel tax" § 1-101  
"Sales and use tax" § 1-101  
"Savings and loan association franchise tax" § 1-101  
"Tobacco tax" § 1-101

## 2-103. REGULATIONS.

THE COMPTROLLER SHALL ADOPT REASONABLE REGULATIONS TO ADMINISTER THE PROVISIONS OF THE TAX LAWS LISTED IN § 2-102 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language that in part is added to state expressly that which only was implied in the former law -- i.e., that the Comptroller has rulemaking authority for administration of the laws that relate to the Maryland estate tax and savings and loan association franchise tax. It also is new language that in part combines without substantive change former Art. 56, §§ 136A(c) and 156(a)(1) and former Art. 81, §§ 312A(c), 365(a), 410, 427, and 459, the rulemaking provision of the first clause of the second sentence of § 304(a), the first clause of § 312(1), and, as it related to rulemaking, § 399.