

This section also is revised to incorporate the substance of the first and second sentences of present Art. 2B, § 185, as those sentences relate to the rulemaking authority of the Comptroller for the alcoholic beverage tax laws.

This section is rephrased to state expressly the broad duty of the Comptroller to adopt regulations to carry out the provisions of all of the tax laws that the Comptroller administers under this article, rather than list each instance that requires the adoption of a regulation. Accordingly, specific references in former Arts. 56 and 81 to regulations to administer the tax laws under this subtitle or particular provisions of those laws are deleted throughout this article as unnecessary and similar references in Art. 2B are omitted as unnecessary.

Any provision that requires the Comptroller expressly or impliedly to adopt a regulation, e.g., to require or allow an action, is restated as an action that the Comptroller allows or requires "by regulation". Those references, when read together with the express duties of the Comptroller to "administer the [tax] laws" and to "adopt regulations to administer the provisions of [those] laws", effectively impose a duty on the Comptroller to adopt specific regulations. Consequently, the necessity for comparable provisions elsewhere in this article is eliminated.

For a discussion of the word "adopt", see the General Revisor's Note to this article.

As to the deletion of the former word "rules", see the General Revisor's Note to this article.

Defined term: "Comptroller" § 1-101

#### 2-104. TAX FORMS.

##### (A) IN GENERAL.

SUBJECT TO THE LIMITATIONS IN SUBSECTION (B) OF THIS SECTION, THE COMPTROLLER SHALL DESIGN THE RETURNS AND OTHER FORMS THAT, ON COMPLETION, PROVIDE THE INFORMATION REQUIRED FOR THE ADMINISTRATION OF THE TAX LAWS LISTED IN § 2-102 OF THIS SUBTITLE.

##### (B) SIMILARITY OF STATE AND FEDERAL INCOME TAX FORMS.

EXCEPT FOR VARIATIONS THAT THE DIFFERENCES BETWEEN THE FEDERAL AND STATE INCOME TAX LAWS REQUIRE, THE FORMS THAT THE COMPTROLLER DESIGNS TO ADMINISTER THE INCOME TAX LAWS SHALL BE SIMILAR TO THE FORMS USED TO ADMINISTER THE FEDERAL INCOME TAX LAWS.