

13-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

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

(B) GOVERNMENTAL UNIT.

"GOVERNMENTAL UNIT" MEANS:

(1) THIS STATE OR A POLITICAL SUBDIVISION, UNIT, OR INSTRUMENTALITY OF THIS STATE;

(2) ANOTHER STATE OR A POLITICAL SUBDIVISION, UNIT, OR INSTRUMENTALITY OF THAT STATE; AND

(3) A UNIT OR INSTRUMENTALITY OF A POLITICAL SUBDIVISION OF THIS STATE OR OF ANOTHER STATE.

REVISOR'S NOTE: This subsection is new language added to allow concise reference to a governmental unit.

Except as expressly provided in §§ 4-101, 5-101, and 11-101 of this article, "person" is defined to exclude a governmental unit. See revisor's note to § 1-101(o) of this article. That limited definition of "person" also applies to this title. Therefore, in this title, where references, in the former law, to "person" would have included a governmental unit, references to a "person" and a "governmental unit" are substituted.

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that references to a "governmental unit" have not been added in Subtitle 10, which contains criminal penalties, since the Committee was unsure whether the General Assembly intended these penalties to apply to units. The General Assembly may wish to clarify its intent.

Defined term: "State" § 1-101

(C) TAX COLLECTOR.

(1) "TAX COLLECTOR" MEANS THE PERSON OR GOVERNMENTAL UNIT RESPONSIBLE FOR COLLECTING A TAX.

(2) "TAX COLLECTOR" INCLUDES:

(I) THE COMPTROLLER;