

(II) THE DEPARTMENT, WITH RESPECT TO:

- TAX; AND
1. THE FINANCIAL INSTITUTION FRANCHISE
 2. THE PUBLIC SERVICE COMPANY FRANCHISE
- TAX;

(III) THE STATE ATHLETIC COMMISSION, WITH RESPECT TO THE BOXING AND WRESTLING TAX; AND

(IV) THE REGISTERS OF WILLS, WITH RESPECT TO:

1. THE INHERITANCE TAX; AND
2. THE TAX ON COMMISSIONS.

REVISOR'S NOTE: Paragraphs (1) and (2)(i), (ii)1., (iii), and (iv) of this subsection formerly appeared as Art. 81, § 472.

Paragraph (2)(ii)2. of this subsection is new language added for clarity.

In paragraph (1) of this subsection, the defined term "governmental unit" is added to clarify that the term "tax collector" includes a unit of government. See revisor's note to subsection (b) of this section.

In paragraph (2)(ii)1. and (iii) of this subsection, the defined terms "financial institution franchise tax" and "boxing and wrestling tax" are substituted for the former references to the "financial institution tax and the savings banks and building, savings and loan associations tax" and "boxing, wrestling and sparring tax", respectively, for clarity and consistency.

As to paragraph (2)(ii) of this subsection, both the Comptroller and the Department have administrative and collection duties with regard to the franchise taxes under Title 8 of this article.

Former Art. 81, § 483, which, pending enactment of this article, created a subtitle applicable to all of the taxes to which the article applies, is deleted as no longer necessary.

Defined terms: "Boxing and wrestling tax" § 1-101
"Comptroller" § 1-101 "Department" § 1-101
"Financial institution franchise tax" § 1-101
"Governmental unit" § 13-101
"Inheritance tax" § 1-101 "Person" § 1-101
"Public service franchise tax" § 1-101