

OR DETERMINATION OR ISSUE THE FINAL ORDER ABOUT A TAX ISSUE WITHIN THE JURISDICTION OF THE TAX COURT, BEFORE THE DECISION MAY BE APPEALED TO THE TAX COURT.

(2) "TAX DETERMINING AGENCY" INCLUDES A PROPERTY TAX ASSESSMENT APPEAL BOARD.

REVISOR'S NOTE: This subsection is new language added to allow concise reference to the entities whose decisions are appealable to the Tax Court.

Defined terms: "Governmental unit" § 13-101
"Tax Court" § 13-501

13-502. RESERVED.

13-503. RESERVED.

PART II. JUDICIAL PROCEDURES GENERALLY.

13-504. RECIPROCAL RECOGNITION AND ENFORCEMENT OF TAXES.

(A) "STATE TAX" DEFINED.

IN THIS SECTION, "STATE TAX":

(1) MEANS A TAX THAT IS LAWFULLY IMPOSED BY ANOTHER STATE AND IS SIMILAR TO A TAX IMPOSED UNDER THIS ARTICLE; AND

(2) INCLUDES INTEREST AND PENALTIES ON THE TAX.

(B) IN GENERAL.

A COURT OF THIS STATE SHALL RECOGNIZE AND ENFORCE THE LIABILITY FOR A STATE TAX IF THE STATE THAT IMPOSES THE TAX SIMILARLY RECOGNIZES AND ENFORCES THE LIABILITY FOR A TAX THAT THIS STATE LAWFULLY IMPOSES.

(C) OFFICIALS OF OTHER STATES.

(1) AN OFFICIAL OF A RECIPROCATING STATE MAY BRING AN ACTION IN A COURT OF THIS STATE TO COLLECT STATE TAXES.

(2) CERTIFICATION, BY THE SECRETARY OF STATE OR OTHER COMPARABLE OFFICIAL OF ANOTHER STATE, THAT AN OFFICIAL HAS AUTHORITY TO COLLECT STATE TAXES IS CONCLUSIVE PROOF OF THAT AUTHORITY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 127.

In subsections (b) and (c) of this section, the former references to the "District of Columbia" are deleted as included in the defined term "state".