

Former Art. 81, § 203, which seemed to be a general provision for assessment and collection of tax within the period of limitations, is deleted as unnecessary in light of TP § 14-1102, since, in fact, former § 203 apparently was intended to allow the assessment and collection of property tax after the date of finality.

Defined terms: "Alcoholic beverage tax" § 1-101
 "Comptroller" § 1-101
 "Financial institution franchise tax" § 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

GENERAL REVISOR'S NOTE TO ARTICLE:

As a result of an intensive analysis of the tax laws of the State, the Tax - General Article Review Committee has organized the tax laws into 2 revised articles, the Tax - Property Article and the Tax - General Article. The Tax - Property Article was enacted in 1985.

Structure of Article:

The Tax - General Article is divided into 13 titles and encompasses the following general taxes: (1) admissions and amusement tax; (2) alcoholic beverage tax; (3) boxing and wrestling tax; (4) death taxes (inheritance tax, Maryland estate tax, and tax on commissions); (5) franchise taxes (the financial institution franchise tax, which combines the former financial institution and savings bank and savings and loan associations taxes, the public service franchise tax, which formerly was designated the gross receipts tax, and the savings and loan association franchise tax); (6) motor fuel tax and motor carrier tax; (7) income tax; (8) the sales and use tax, which combines the former retail sales and the former use taxes; and (9) tobacco tax.

The Tax - General Article Review Committee decided to arrange the article into 3 major areas of tax law -- i.e., administrative provisions, substantive provisions, and procedural provisions. A similar structure was adopted for the Tax - Property Article.

The administrative powers and duties of the person or unit charged with the responsibility to administer a tax, including the distribution of tax revenue, and the operation and administration of the Maryland Tax Court constitute the administrative provisions. The laws governing the Comptroller in the administration of taxes appear in Title 2 -- Administration by Comptroller, and similar provisions for other tax administrators are contained in a separate provision of the appropriate tax title. The administrative provisions for the Maryland Tax Court appear in Title 3.