

The substantive provisions of the tax laws include the imposition of taxes, rates of taxes, exemptions, determinations and computation of taxes, credits, and payment and reporting requirements. Substantive provisions for each tax in the Tax - General Article appear in the titles designated as "tax" titles.

Procedural provisions for the taxes in the Tax - General Article are contained in Title 13 -- Procedure. This title includes all events that take place after the normal payment of a tax by a taxpayer is required, including the determination of tax liability, enforcement, appeals, interest, penalties, collections, refunds, and criminal sanctions, as well as provisions that relate to returns and limitations.

Terminology.

It has been a precept that the revision of this law should be clear and straightforward and, once something is said, it should be said in the same way every time. To that end, in revising this article, the Tax - General Article Review Committee has conformed the language and organization of this article to that of other revised articles, to the extent that the former law allowed.

Throughout the former law, the word "levy" was used in 4 different senses. It was used as a verb to mean imposing a tax and setting a tax rate. As a noun, "levy" was used to mean the imposition of a tax and a lien against property. To avoid confusion in this article, the more precise references to "setting" a tax rate and "imposition" of a tax and "lien" are used.

Throughout this article, where the former law referred to the counties and Baltimore City, the reference to Baltimore City has been deleted as unnecessary in light of the use of the defined term "county".

Also throughout this article, for consistency and to avoid confusion, the word "regulation" is substituted for the former references to "rules and regulations". See the revisor's note to SG § 10-101. However, the words "rules of procedure" are used to apply to the Maryland Tax Court. The singular verb "adopt" is used in relation to rules of procedure and regulations, and verbs such as "prescribe" and "promulgate" are deleted.

Miscellaneous Provisions:

I. Transfers to Art. 24.

Numerous provisions affected both State and local taxes. Those that related only to local taxes are transferred to Art. 24 of the Code. Those that related both to State and local taxes are bifurcated, so that State tax provisions appear in this article and comparable local tax provisions appear in Art. 24.