

Former Art. 81, § 411D, which authorized Worcester County to impose a hotel rental tax, now appears in the Public Local Laws of Worcester County. The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that former Art. 81, § 411D was enacted before Worcester County adopted the Code form of home rule under Md. Constitution, Art. XI-F. Under that authorization, Worcester County enacted the tax. Subsequently, the General Assembly enacted former Art. 81, § 411H, which authorized a hotel rental tax for Allegany, Kent, and Worcester Counties. Worcester County has continued with the hotel rental tax that predated the "code county legislation". In some respects, the provisions of former Art. 81, § 411D differ from those of the "code county" authorization. The General Assembly may wish to consider combining the two authorizations for Worcester County.

Additionally, the Tax - General Article Review Committee notes, for consideration of the General Assembly, that former Art. 81, § 411H provides for Allegany, Kent and Worcester Counties by name rather than by class -- i.e., the Code counties. As a result, § 411H does not apply to a county that becomes a Code county after the effective date of that law.

Former Art. 81, § 411E, which provided for a tax on the use of a mobile home, now appears as Art. 24, § 9-402 of the Code.

Former Art. 81, §§ 411F, 411G, and 411H, which authorized certain counties to impose a tax on public accommodations, now appear as Art. 24, §§ 9-301 through 9-326 of the Code.

Former Art. 81, § 411-I, which allowed Prince George's County to tax fuel and energy, now appears as Art. 24, § 9-603 of the Code.

Former Art. 81, §§ 468 through 471, which provided for a coal tax in Garrett County and Code counties, now appear as Art. 24, §§ 9-501 through 9-508 of the Code.

Former Art. 81, § 472(i), which defined "tax collector", now appears as Art. 24, § 1-101(f) of the Code.

II. Transfers to Art. 48A.

Former Art. 81, §§ 135 through 136A and 138(b) through 143A, which imposed insurance taxes, now appear as Art. 48A, §§ 631 through 641 of the Code.

Former Art. 81, § 138(a), which allowed a credit against the tax under former Art. 81, § 197, is deleted as obsolete since § 197 was repealed by Ch. 238, Acts of 1972.

III. Deletions.

Former Art. 81, § 6, which divided taxes into the classifications of "ordinary taxes" and "special taxes", is