

deleted as unnecessary in light of the usage in the Tax - General Article of specific taxes rather than the term "special taxes", and the usage in the Tax - Property Article of the term "property tax" rather than the term "ordinary taxes".

Former Art. 81, §§ 371 and 400 which, respectively, created a short title for the sales tax laws and the use tax laws, are deleted as obsolete in light of the combination of those former taxes as a "sales and use tax" in this article.

Former Art. 81, § 401, which provided for the severability of invalid provisions, is deleted as unnecessary in light of Art. 1, § 23 of the Code.

"Special" revisor's notes:

The revisor's notes to provisions of this article that are affected by 1988 legislation are modified by the staff of the Division of Statutory Revision, and are identified as "special" revisor's notes, to avoid possible confusion for notes that are no longer applicable. The text of the original revisor's notes to those provisions may be found in the 1988 Session Laws.

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 283(c)(5), 262, 263, 264, 265, 266(a) through (f), 266(g), 267, 268, 269, 270, 270A, 271, 272, 12A, 12B, 12C, 411E, 468(a)(1), 468(a)(2), 468(b), 469(a)(1), 469(a)(2), 469(b), 470, 471, 411B-1, 411C, 411-I, 12H(a), 12H(b), 12H(c), 12H-1(a), 12H-1(b), 12H-1(c), and 283(c)(6) of Article 81 - Revenue and Taxes, be repealed and reenacted, with amendments, and transferred to be, respectively, Sections 1-103 and, under a new title "Title 9. Revenue and Taxes", 9-101, 9-102, 9-103, 9-104, 9-105, 9-106, 9-107, 9-108, 9-109, 9-110, 9-111, 9-112, and 9-113, under the subtitle "Subtitle 1. Authorization to Tax or Borrow Money to Provide for General Welfare"; 9-201, 9-202, under the subtitle "Subtitle 2. Limitations on Authority to Tax"; 9-401, 9-402, under the subtitle "Subtitle 4. Mobile Home and Trailer Park Taxes"; 9-501, 9-502, 9-503, 9-504, 9-505, 9-506, 9-507, 9-508, under the subtitle "Subtitle 5. Coal Taxes"; 9-601, 9-602, 9-603, under the subtitle "Subtitle 6. Sales and Use Tax"; 9-801 and 9-802, 9-803, 9-804, under the part "Part I. Grants Generally" 9-807 and 9-808, 9-809, 9-810, under the part "Part II. Grant to Anne Arundel County", under the subtitle "Subtitle 8. Grants to Counties"; and 9-1001, under the subtitle "Subtitle 10. Prince George's County Recovery of Tax Overpayment to Municipal Corporation Limited", of Article 24 - Political Subdivisions - Miscellaneous Provisions, of the Annotated Code of Maryland to read as follows:

Article 24 - Political Subdivisions -
Miscellaneous Provisions

[283.] 1-103. ACCRUAL METHOD AUTHORIZED.