

to "in the case of any ... act ... to be performed at any office, of the State ... or at any other office of any political subdivision of the State, or its instrumentalities or agencies", for clarity and brevity.

In subsection (b) of this section, the phrase "under this article" is added to indicate that similar provisions, also derived from former Art. 81, § 205, appear in TP § 1-303 and in TG § 1-201.

Also in subsection (b) of this section, the former reference to "compliance" with an act is deleted as unnecessary in light of the reference to "perform" any act.

In subsection (c) of this section, the reference to "is the last day of" any authorized extension of time is substituted for the former reference to "including" any authorized extension of time, for clarity.

SUBTITLE 3. HOTEL RENTAL TAX.

PART I. DEFINITIONS; GENERAL PROVISIONS.

9-301. DEFINITIONS.

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, §§ 411F(a)(1), 411G(a)(1), and 411H(a)(1).

(B) AUTHORIZED COUNTY.

"AUTHORIZED COUNTY" MEANS:

- (1) ALLEGANY COUNTY, A CODE COUNTY;
- (2) GARRETT COUNTY;
- (3) KENT COUNTY, A CODE COUNTY;
- (4) ST. MARY'S COUNTY;
- (5) TALBOT COUNTY;
- (6) WICOMICO COUNTY; AND
- (7) WORCESTER COUNTY, A CODE COUNTY.