~~(iii)--a--person-acting-as-trustee-or-manager-of a-trust-that-is-exempt-from-federal-income-tax-under-§-501-of-the Internal-Revenue-Code,-OR~~

~~(iv)--[the-personal-representative-of-an--estate that-is-subject-to-the-inheritance-tax;-or~~

~~(v)]--a---receiver---or--trustee--liquidating--a business.~~

~~(e)--"Individual"---means,---unless----expressly----provided otherwise,-a-natural-person-or-a-fiduciary.~~

~~(h)-(1)--"Resident"-means:~~

~~(i)--an---individual,---OTHER--THAN--A--PERSONAL REPRESENTATIVE,-WHO:~~

~~1.--IS-domiciled-in-this-State-on-the-last day-of-the-taxable-year,-or~~

~~[(ii)]-2.--[an-individual-who,]-for-more-than--6 months--of--the-taxable-year,-maintained-a-place-of-abode-in-this State,-whether-domiciled-in-this-State-or-not;-AND~~

~~(II)--A-PERSONAL-REPRESENTATIVE--WHOSE--DECEDENT WAS-DOMICILED-IN-THIS-STATE-ON-THE-DATE-OF-THE-DECEDENT'S-DEATH.~~

~~10-102.~~

~~Except--as--provided--in-§-10-104-of-this-subtitle,-a-tax-is imposed-on-the-Maryland-taxable-income-of-each-individual-and--of each-corporation.~~

~~10-212.~~

~~(A) [To]--EXCEPT--AS--PROVIDED--IN--SUBSECTION--(B)-OF-THIS SECTION,-TO-determine-Maryland-taxable-income,--a--fiduciary--may deduct-$200-as-an-exemption.~~

~~(B)--TO--DETERMINE--MARYLAND-TAXABLE-INCOME,-A-FIDUCIARY-WHO IS-A-PERSONAL-REPRESENTATIVE-MAY-DEDUCT-$600-AS-AN-EXEMPTION.~~

13-101.

(c) (2) "Tax collector" includes:

(iv) the registers of wills, with respect to[:

1.] the inheritance tax[; and

2. the tax on commissions].