

Occurred: Ch. 6, Acts of 1994. Correction by Michie Company in the 1994 Volume of the State Personnel and Pensions Article is validated by this Act.

**Article - Tax - General**

4-101.

(c) "Game of entertainment" includes, in Anne Arundel County or Calvert County, the game of instant bingo permitted under a commercial bingo license.

**DRAFTER'S NOTE:**

Error: Duplicative language in § 4-101(c) of the Tax - General Article.

Occurred: As a result of Chs. 559 and 746, Acts of 1994. Correction by the Michie Company in the 1994 Cumulative Supplement of the Tax - General Article is validated by this Act.

9-329.

(a) Except as otherwise provided in [Title 10, Subtitle 4] § 10-226 of the State Government Article, before the Comptroller takes any action under § 9-328 of this subtitle, the Comptroller shall give the person against whom the action is contemplated an opportunity for a hearing before the Comptroller.

**DRAFTER'S NOTE:**

Error: Erroneous cross-reference in § 9-329(a) of the Tax - General Article.

Occurred: As a result of Ch. 59, Acts of 1993.

10-702.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) "Business entity" means a person conducting or operating a trade or business;

(ii) "Business entity" does not include a person owning, operating, developing, constructing, or rehabilitating property intended for use primarily as single or multifamily residential property located within the enterprise zone.

(3) "Enterprise zone" means an area designated under Article 83A, § 5-302 of the Code.

(4) "Qualified employee" means an individual who:

(i) is a new employee or an employee rehired after being laid off for more than one year by a business entity;

(ii) is employed by a business entity at least 25 hours each week for at least 6 months before or during the taxable year for which the entity claims a credit;