

DRAFTER'S NOTE:

Error: Omitted word in § 8-410 of the Tax – General Article.

Occurred: Ch. 492, Acts of 1995.

11-213.

Except for the [1st] FIRST retail sale of the manufactured home, the sales and use tax does not apply to a sale of a manufactured home, as defined in § 12-301(g) of the Public Safety Article.

DRAFTER'S NOTE:

Error: Stylistic error in § 11-213 of the Tax – General Article.

Occurred: Ch. 337, Acts of 1988.

13-1101.

(b) An assessment of financial institution franchise tax or income tax may be made at any time if:

(3) a return is not filed as required under Title 8 or TITLE 10 of this article;

DRAFTER'S NOTE:

Error: Stylistic error in § 13-1101(b)(3) of the Tax – General Article.

Occurred: Ch. 2, Acts of 1988.

Article – Tax – Property

8-224.

(a) (1) If a part of any land that meets the requirements of § 8-221 of this subtitle is subdivided by a recorded plat or is improved by the construction of permanent buildings, the assessment of that part under § 8-222 of this subtitle shall be terminated, and the part shall be assessed as provided under [§ 8-205] § 8-104 of this subtitle.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 8-224(a)(1) of the Tax – Property Article.

Occurred: As a result of Ch. 191, Acts of 1986.

9-240.

(a) In this section, [“arts and entertainment district”] “ARTS AND ENTERTAINMENT DISTRICT”, “ARTS AND ENTERTAINMENT ENTERPRISE”, and “qualifying residing artist” have the meanings stated in Article 83A, § 4-701 of the Code.