

(II) RESEARCH IN THE SOCIAL SCIENCES, PSYCHOLOGY, OR OTHER NONTECHNICAL ACTIVITIES;

(III) ROUTINE PRODUCT TESTING;

(IV) SALES SERVICES;

(V) TECHNICAL AND NONTECHNICAL SERVICES; OR

(VI) RESEARCH AND DEVELOPMENT OF A PUBLIC UTILITY.

[(dd)](EE) "Resident of the State" includes a domestic corporation.

[(ee)](FF) "Semiannual date of finality" means July 1, when assessments may be made for real property that becomes assessable after the immediately preceding date of finality or quarterly date of finality.

[(ff)](GG) "State" means:

- (1) a state, possession, or territory of the United States;
- (2) the District of Columbia; or
- (3) the Commonwealth of Puerto Rico.

[(gg)](HH) "State property tax" means the tax imposed on property under § 6-201 and authorized under §§ 10-102 and 10-103 of this article.

[(hh)](II) "Supervisor" means the supervisor of assessments for a county.

[(ii)](JJ) "Taxable year" means July 1 to June 30, both inclusive, for which the State, each county, municipal corporation, and taxing district of the State computes, imposes, and collects property tax.

[(jj)](KK) "Tax roll" means the assessment roll to which the property tax rate has been applied and on which the property tax on each property is shown.

[(kk)](LL) "Valuation" means the process of determining the value of property.

[(ll)](MM) "Value" means the full cash value of property.

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(a) (1) In this section, "research and development" means:

- (i) basic and applied research in the sciences and engineering; and
- (ii) the design, development, and governmentally required pre-market testing of prototypes, products, and processes.

(2) "Research and development" does not include:

- (i) market research;
- (ii) research in the social sciences or psychology and other nontechnical activities;