

Occurred: Ch. 149, Acts of 1997. Correction by Michie Company in the 1997 Replacement Volume of the State Personnel and Pensions Article is validated by this Act.

### Article - Tax - General

5-101.

(h) "Nonresident dealer" means a person who is required to obtain a nonresident dealer's permit under Article 2B, § 2-101(i) of the Code.

#### DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 5-101(h) of the Tax - General Article.

Occurred: As a result of Ch. 3, Acts of 1994. Correction by the Michie Company in the 1997 Replacement Volume of the Tax - General Article is validated by this Act.

5-104.

(a) (1) The alcoholic beverage tax does not apply to an alcoholic beverage that is:

(i) brought into the State by a person in accordance with:

1. an import-export permit under Article 2B, § 2-101(j) of the Code;

3. a nonresident storage permit under Article 2B, [§ 2-101(o)] § 2-101(p) of the Code;

#### DRAFTER'S NOTE:

Error: Erroneous cross-references in § 5-104(a)(1)(i) 1 and 3 of the Tax - General Article.

Occurred: As a result of Ch. 3, Acts of 1994. Section 5-104(a)(1)(i)1 of the Tax - General Article, correction by the Michie Company in the 1997 Replacement Volume of the Tax - General Article is validated by this Act.

7-217.

(a) Except as provided in § 7-218 of this subtitle and subsections [(c), (d), and (e)] (D), (E), AND (F) of this section, if an estate is administered subject to the jurisdiction of a court, the person responsible for paying the inheritance tax shall pay the tax when the register determines the amount due, at the time that the representative accounts for the distribution of property of the estate.

(b) Except as provided in § 7-218 of this subtitle and subsections [(c), (d), and (e)] (D), (E), AND (F) of this section, if an estate is administered under modified