

Article - Tax - General

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§1–101.

- (a) In this article the following words have the meanings indicated.
- (b) “Admissions and amusement tax” means the tax imposed under Title 4 of this article.
- (c) “Alcoholic beverage tax” means the tax imposed under Title 5 of this article.
- (d) “Boxing and wrestling tax” means the tax imposed under Title 6 of this article.
- (e) (1) “Comptroller” means the Comptroller of the State.
(2) “Comptroller”, unless expressly provided otherwise, includes:
 - (i) an employee of the Comptroller acting within the scope of employment; and
 - (ii) an agent or representative of the Comptroller acting within the scope of the Comptroller’s authority.
- (f) “County” means a county of the State and, unless expressly provided otherwise, Baltimore City.
- (g) “Department” means the State Department of Assessments and Taxation.
- (h) “Financial institution franchise tax” means the tax imposed under Title 8, Subtitle 2 of this article.
- (i) (1) “Income tax” means the tax imposed under Title 10 of this article.
(2) “Income tax” includes the State income tax and county income tax.
- (j) “Inheritance tax” means the tax imposed under Title 7, Subtitle 2 of this article.
- (k) “Internal Revenue Code” means Title 26 of the United States Code.
- (l) “Maryland estate tax” means the tax imposed under Title 7, Subtitle 3 of this article.
- (m) “Maryland generation–skipping transfer tax” means the tax imposed under Title 7, Subtitle 4 of this article.
- (n) “Motor carrier tax” means the tax imposed under Title 9, Subtitle 2 of this

article.

(o) “Motor fuel tax” means the tax imposed under Title 9, Subtitle 3 of this article.

(p) (1) “Person” means an individual, receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind and any partnership, firm, association, corporation, or other entity.

(2) “Person”, unless expressly provided otherwise, does not include a governmental entity or a unit or instrumentality of a governmental entity.

(q) “Property” means real property and personal property.

(r) “Public service company franchise tax” means the tax imposed under Title 8, Subtitle 4 of this article.

(s) (1) “Sales and use tax” means the tax imposed under Title 11 of this article.

(2) “Sales and use tax” includes the tax imposed on the use of certain electricity under § 11-1A-01 of this article.

(3) “Sales and use tax” includes the hotel surcharge imposed under § 11-102(b) of this article.

(t) “Savings and loan association franchise tax” means the tax imposed under Title 8, Subtitle 3 of this article.

(u) “State” means:

(1) a state, possession, territory, or commonwealth of the United States;
or

(2) the District of Columbia.

(v) Repealed.

(w) “Tobacco tax” means the tax imposed under Title 12 of this article.

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