

## Article - Tax - General

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§1–201.

(a) In this section, “legal holiday” means:

(1) the day on which a legal holiday, as defined in § 1–111 of the General Provisions Article, is observed; or

(2) a federal legal holiday.

(b) Notwithstanding any other law, when under State or local law, the last day to pay a tax, file a tax return, or perform any other act that relates to taxes under this article falls on a Saturday, Sunday, or legal holiday, performance of the act is considered timely if the act is performed on the next succeeding day that is not a Saturday, Sunday, or legal holiday.

(c) For purposes of this section, the last day to perform an act is the last day of any authorized extension of time.

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