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§13–101.

- (a) In this title the following words have the meanings indicated.
- (b) “Governmental unit” means:
 - (1) this State or a political subdivision, unit, or instrumentality of this State;
 - (2) another state or a political subdivision, unit, or instrumentality of that state; and
 - (3) a unit or instrumentality of a political subdivision of this State or of another state.
- (c) (1) “Tax collector” means the person or governmental unit responsible for collecting a tax.
 - (2) “Tax collector” includes:
 - (i) the Comptroller;
 - (ii) the Department, with respect to:
 - 1. the financial institution franchise tax; and
 - 2. the public service company franchise tax; and
 - (iii) the registers of wills, with respect to the inheritance tax.

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