

## Article - Tax - General

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§8–201.

- (a) In this subtitle the following words have the meanings indicated.
- (b) “Approved foreign trade zone” means an area designated as a foreign trade zone under Title 5, Subtitle 8 of the Economic Development Article.
- (c) “Taxable net earnings” means the net earnings of a financial institution computed under § 8-204 of this subtitle and modified under §§ 8-205 and 8-206 of this subtitle.

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