

Article - Tax - General

§13–925.

- (a) In this part the following words have the meanings indicated.
- (b) “Local official” means a unit or official of a political subdivision of the State charged with the imposition, assessment, or collection of taxes or other liabilities payable to the political subdivision.
- (c) “Refund” means a refund of any tax imposed under Maryland law.
- (d) (1) “Vendor payment” means any payment made by the State or by a political subdivision of the State to any person.
 - (2) “Vendor payment” includes any expense reimbursement payable to an employee of the State or of a political subdivision of the State.
 - (3) “Vendor payment” does not include a person’s salary, wages, or pension.