

Those former sentences now appear as TG §§
5-102(c)(1), 5-105(d), and 5-304.

Article 24 - Political Subdivisions --
Miscellaneous Provisions

1-101.

(F) TAX COLLECTOR.

"TAX COLLECTOR" MEANS THE PERSON OR GOVERNMENTAL UNIT
RESPONSIBLE FOR COLLECTING A TAX.

REVISOR'S NOTE: This subsection formerly appeared as Art.
81, § 472(1).

The words "governmental unit" are added to clarify
that the term "tax collector" includes a government
unit.

Defined term: "Person" § 1-101

1-104. DUE DATES.

(A) "LEGAL HOLIDAY" DEFINED.

IN THIS SECTION, "LEGAL HOLIDAY" MEANS:

(1) THE DAY ON WHICH A LEGAL HOLIDAY, AS DEFINED IN
ARTICLE 1, § 27 OF THE CODE, IS OBSERVED; OR

(2) A FEDERAL LEGAL HOLIDAY.

(B) IN GENERAL.

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) EXTENSIONS OF TIME INCLUDED.

FOR PURPOSES OF THIS SECTION, THE LAST DAY TO PERFORM AN ACT
IS THE LAST DAY OF ANY AUTHORIZED EXTENSION OF TIME.

REVISOR'S NOTE: This section is new language derived
without substantive change from former Art. 81, § 205,
as it related to this article.

In subsection (a) of this section, the phrase "[i]n
this section" is substituted for the former reference