

CHAPTER 2

(Senate Bill 1)

AN ACT concerning

Tax - General

FOR the purpose of adding a new Article to the Annotated Code of Maryland, to be designated and known as the "Tax - General Article", to revise, restate, and recodify the laws of the State relating and pertaining to certain taxes generally; revising, restating, and recodifying the laws relating and pertaining to the administration of the tax laws by the tax collectors, including powers and duties and tax revenue distribution; revising the laws relating to the Maryland Tax Court, including its jurisdiction, organization, administration, staff, and procedures; revising the laws relating to the admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, death taxes, including the inheritance tax, Maryland estate tax, and tax on commissions, franchise taxes, including the financial institution franchise tax, savings and loan association franchise tax, and public service company franchise tax, fuel taxes, including the motor carrier tax and motor fuel tax, income tax, sales and use tax, and tobacco tax; and as to all of these taxes, revising provisions relating to tax imposition, rates of tax, exemptions, computation of tax, tax payment, tax credits, returns and records, and administration; as to certain taxes, revising provisions relating to withholding or collection and remittance of tax, licensing and registration, tax stamps, decals and other indicia of registration or tax payment; revising the laws relating to procedures for taxes, including returns and records, determination of liability and enforcement, assessment and deficiency procedures, appeal procedures and judicial proceedings, interest, penalties, collections, refunds, abatements and offsets, crimes and offenses, and limitations; transferring certain provisions to other articles of the Code; defining certain terms; providing for the effect of the Act on any change in nomenclature; providing for the continuation and renewal of certain licenses, registrations, and permits under the Act; and providing for the effect, construction, and effective date of the provisions of the Act.

BY adding

New Article - Tax - General
Annotated Code of Maryland

BY repealing and reenacting, with amendments, and transferring

Article 81 - Revenue and Taxes