6-201. IMPOSITION OF STATE PROPERTY TAX.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS ARTICLE, THE STATE MAY IMPOSE STATE PROPERTY TAX ON THE ASSESSMENT OF PROPERTY THAT IS SUBJECT TO THE STATE PROPERTY TAX.

(B) ADDITIONAL COUNTY LAW UNNECESSARY.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY IS NOT REQUIRED TO PASS ANY LAW TO INCORPORATE THE STATE PROPERTY TAX IN THE PROPERTY TAX BILL OR TO COLLECT THE STATE PROPERTY TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 33, except for the State tax rate provisions.

Subsection (a) of this section is revised to state expressly that the State may impose the State property tax. Thus, the reference to "the State" is substituted for the former obsolete reference to the "General Assembly", for clarity.

In subsection (a) of this section, the introductory language "[e]xcept as otherwise provided in this article" is added to clarify that there are exceptions to the imposition of the State property tax.

Also in subsection (a) of this section, the defined term "State property tax" is substituted for the former term "State taxes", for clarity.

Also in subsection (a) of this section, the term "imposed" is substituted for the former term "levied", for clarity. As to this substitution, see the General Revisor's Note to this article.

Also in subsection (a) of this section, the reference to the tax being imposed on "the assessment of property" is substituted for the former reference to "all assessments, persons and property", for clarity.

Also in subsection (a) of this section, the reference to a tax being imposed "annually" is deleted as confusing and, in any event, unnecessary in light of § 6-204 of this subtitle.

In subsection (b) of this section, the defined term "governing body" is substituted for the former words "county commissioners", to reflect other forms of county government.