

122A.

All acts and parts of acts, whether public general or public local, inconsistent with the provisions of this subtitle, be and the same are hereby repealed to the extent of such inconsistency; but all laws repealed by this subtitle shall nevertheless remain in force in respect to any and all tax sales made or instituted prior to December 31, 1943. Any and all tax sales made or instituted after December 31, 1943, shall be made only in accordance with the provisions [hereof] HEREOF. However, all laws repealed by this subtitle shall nevertheless remain in force with respect to any and all tax sales made or instituted in Allegany County prior to July 1, 1984. Any and all tax sales made or instituted after July 1, 1984 in Allegany County shall be made only in accordance with the provisions of this subtitle.

128.

(f) The tax imposed by this section shall be collected and administered by the Director in accordance with the provisions of [this] THE subtitle "Income Tax" of this article not inconsistent with this section.

128A.

(a) In this section the following words have the meanings indicated.

(3) "Foreign person" means:

(i) An individual who is not a resident of the United States;

(ii) A foreign corporation, a foreign partnership or a foreign trust, as defined in the tax laws of the United States;

(iii) A foreign branch of a domestic corporation (including the taxpayer);

(iv) A foreign government or an international organization or an agency of either;

(v) An international banking facility; [or]

(vi) A foreign corporation or partnership that has established an office within an approved foreign trade zone for activities to be conducted within the approved foreign trade zone[.]; OR

(vii) As used in this paragraph, the terms "foreign" and "domestic" have the same meanings as in the Internal Revenue Code.

255.