from tax, (h), and (i), and § 277B(e) as that subsection related to recordation tax.

Subsection (r) of this section is new language added in light of the current practice of exempting land installment contracts. See 50 Op. Att'y Gen. 438 (1965).

Subsection (s) of this section is new language added in light of the current practice exempting option agreements. See 26 Op. Att'y Gen. 425 (1941).

Subsection (t) of this section is new language added in light of the current practice of exempting deeds for prior contracts of sale.

Subsection (u) of this section is added for clarity to conform to both the filing requirements under RP § 3-101 and to the reference to leases "for a term of years above seven years", for clarity.

In subsection (a) of this section, the defined term "instrument of writing" is substituted for the former words "conveyances" and "mortgages, deeds of trust, or other conveyances", for clarity.

In the introductory language of subsection (a)(1) of this section, the reference to if the instrument of writing "grants a security interest to" is added for clarity.

In subsection (a)(1)(i) of this section, the exemption for transfers or grants to "the United States" is added for clarity and to conform to current practice. See 62 Op. Att'y Gen. 883, (1977).

In subsection (a)(2) of this section, the reference to the "Mayor and City Council of Baltimore City and the governing body of a county" is substituted for the former words "local governing body", for clarity.

Also in subsection (a)(2) of this section, the defined term "law" is substituted for the former words "ordinance" and "resolution", for clarity.

Also in subsection (a)(2) of this section, the reference to imposition of the tax "uniformly" is substituted for the former, lengthy reference to "the tax shall be applied uniformly to every conveyance described in this subparagraph", for clarity.

Also in subsection (a)(2) of this section, the reference to "debt created by the sale" of bonds is substituted for the former phrase "funded in any part, directly or indirectly from the proceeds" of bonds,