phrase "notwithstanding the provisions of § 277(j)", which related to previously recorded instruments of writing, is deleted as superfluous.

In subsection (b)(2)(ii) of this section, the requirement that the apportionment of value is based on the "ratio that the value ... in that county bears to the value ... in all counties" is substituted for the former requirement of "the value ... situate in the county ... bears to the whole consideration represented by such instrument", for accuracy.

In subsection (c) of this section, the phrase "from the recordation tax that is collected under § 12-103(d) of this title" is added for clarity.

Also in subsection (c) of this section, the former reference that the revenue "be accounted for" is deleted in light of the requirement that the revenue "is payable to the Comptroller".

In subsections (d) and (e) of this section, the references that "recordation tax that is collected under § 12-103(e) of this title shall be paid" and "recordation tax that is collected under § 12-103(f) of this title shall be paid" are substituted for the former references that the Department "shall remit promptly" and "shall promptly remit" the taxes collected, for clarity.

Also in subsections (d) and (e) of this section, the phrases "of collecting the tax" are substituted for the former phrases "of administering this subsection", for clarity.

Also in subsections (d) and (e) of this section, the words "the revenue" that relate to the Comptroller's distribution are substituted for the former words "the net proceeds", for clarity.

Also in subsections (d) and (e) of this section, the former phrases "all as determined by the Comptroller" are deleted as superfluous in light of the requirements of subsections (d) and (e) specifying how the revenues are allocated to each county.

The fourth sentence of former Art. 81, § 277(s) and the fifth sentence of (t), which related to the power of the Department regarding regulations, now appear as § 12-112 of this title.

The second clause of the fourth sentence of former Art. 81, § 278(a) that related to apportionment of county transfer taxes now appears in § 13-406 of this article.