

Corporations and Associations Article is substituted for the former, inaccurate reference to "§ 3-112" of the Corporations and Associations Article.

Also in subsection (a) of this section, the reference to the rate "set by each county" is substituted for the former reference to the rate "locally imposed", for clarity.

Also in subsection (a) of this section, the former words "of sale, lease, exchange, or other transfer" are deleted as included in the defined term "articles of transfer".

In the introductory language of subsection (c) of this section, the reference to certification "annually" is added for clarity.

Also in the introductory language of subsection (c) of this section, the reference to a "July 1, 1976" effective date is deleted as obsolete.

In subsection (c)(2) of this section, the phrase "applicability of the county transfer tax" is substituted for the former word "application", for clarity.

In subsection (c)(3) of this section, the word "legal", which modified "authority", is added for clarity.

In subsection (d)(1) of this section, the former reference to collecting "at the rates certified as required herein" is deleted as superfluous.

In subsection (d)(2)(i) of this section, the reference to "collecting" the county transfer tax is substituted for the former phrase "for administering this section", for clarity and conformity.

In subsection (d)(2)(ii) of this section, the phrase "the remainder of the revenue to the county in which the property that is transferred is located" is substituted for the former phrase "the net proceeds to the counties and Baltimore City according to the situs of the properties sold or transferred", for clarity.

In subsection (e)(1) of this section, the reference to a taxable transfer under this section that also may be taxed under "§ 13-302" of this article is added to correct an omission of reference to the agricultural land transfer tax in the former law.

See also § 13-302(b) of this title, which provides that the agricultural land transfer tax is payable in