

(h) *Guardian.*—A “guardian” of a minor means the general guardian, guardian, tutor or curator of his property or estate appointed or qualified by a court of this State or another state.

(i) *Issuer.*—An “issuer” is a person who places or authorizes the placing of his name on a security (other than as a transfer agent) to evidence that it represents a share, participation or other interest in his property or in an enterprise or to evidence his duty or undertaking to perform an obligation evidenced by the security, or who becomes responsible for or in place of any such person.

(j) *Legal representative.*—A “legal representative” of a person is his personal representative or the general guardian, guardian, committee, conservator, tutor or curator of his property or estate.

(k) *Life insurance policy or annuity contract.*—A “life insurance policy or annuity contract” means a life insurance policy or annuity contract as those terms are defined in Article 48A of this Code, title “Insurance,” issued by an insurance company on the life of a minor to whom a gift of the policy or contract is made in the manner prescribed in this subtitle or on the life of a member of the minor’s family.

(l) *Member of a minor’s family.*—A “member” of a “minor’s family” means any of the minor’s parents, grandparents, brothers, sisters, uncles and aunts, whether of the whole blood or the half blood, or by or through legal adoption.

(m) *Minor.*—A “minor” is a person who has not attained the age of twenty-one years.

(n) *Security.*—A “security” includes any note, stock, treasury stock, bond, debenture, evidence of indebtedness, interest in a partnership or limited partnership, collateral trust certificate, transferable share, voting trust certificate or, in general, any interest or instrument commonly known as a security, or any certificate of interest or participation, in, any temporary or interim certificate, receipt or certificate of deposit for, or any warrant for, right to subscribe to or purchase, any of the foregoing. The term does not include a security of which the donor is the issuer. A security is in “registered form” when it specifies a person entitled to it or to the rights it evidences and its transfer may be registered upon books maintained for that purpose by or on behalf of the issuer.

(o) *Transfer agent.*—A “transfer agent” is a person who acts as authenticating trustee, transfer agent, registrar or other agent for an issuer in the registration of transfers of its securities or in the issue of new securities or in the cancellation of surrendered securities.

(p) *Trust company.*—A “trust company” is a bank, corporation or other legal entity authorized to exercise trust powers.

302. Manner of making gift.

(a) *Methods enumerated.*—An adult may, during his lifetime or by will, make a gift of a security, a life insurance policy or annuity contract or money, OR REAL ESTATE, TANGIBLE PERSONAL PROPERTY OR ANY OTHER PROPERTY to a person who is a minor on the date of the gift or distribution: