

(2) TO THE CLERK OF THE APPROPRIATE COURT FOR RECORDATION AMONG THE LAND RECORDS OF THE COUNTY IN WHICH THE INSTRUMENT CREATING THE POWER OF APPOINTMENT HAS BEEN RECORDED; OR

(3) IN THE CASE OF INSTRUMENTS CREATING POWERS OF APPOINTMENT WHICH ARE NOT RECORDED, TO THE PERSON MAKING THE INSTRUMENT WHICH CREATED THE POWER OF APPOINTMENT OR TO ~~[[THE PERSON]]~~ ANY PERSON HOLDING, INDIVIDUALLY, OR JOINTLY WITH OTHERS, A SUBSTANTIAL PORTION OF THE ASSETS SUBJECT TO THE POWER OF APPOINTMENT.

(D) RECORDING OF RELEASE.

A RELEASE REFERRED TO IN THIS SECTION ALSO MAY BE RECORDED AMONG THE LAND RECORDS OF THE COUNTY IN WHICH THE MAKEE OR FIDUCIARY RESIDES.

(E) INDEX OF RECORD.

THE REGISTER OR CLERK SHALL INDEX AND RECORD THE RELEASE IN THE SAME MANNER AS THE INSTRUMENT CREATING THE POWER OF APPOINTMENT WAS RECORDED AND SHALL MAKE A REFERENCE IN THE MARGIN OF THE PLACE OF RECORDING OF THE ORIGINAL INSTRUMENT OF THE DATE AND PLACE OF RECORDING OF THE RELEASE. THE RELEASES SHALL BE SUBJECT TO THE USUAL FEES FOR INDEXING AND RECORDATION, BUT SHALL NOT BE SUBJECT TO A RECORDATION TAX NOW OR HEREAFTER IMPOSED.

(F) OTHER MEANS OF RELEASE.

A POWER OF APPOINTMENT ALSO MAY BE RELEASED BY ~~[[A MEANS]]~~ ANY MEANS OR METHOD VALID OR EFFECTIVE IN THE ABSENCE OF THIS SECTION.

REVISOR'S NOTE: This section presently appears as Art. 93, §11-108. A subsection is added for organizational purposes. Catchlines are written for the subsections. The only other changes are in style and language.

11-109. UNIFORM ESTATE TAX APPORTIONMENT ACT.

(A) DEFINITIONS.

WHEN USED IN THIS SECTION

(1) "ESTATE" MEANS THE GROSS ESTATE OF A DECEDENT AS DETERMINED FOR THE PURPOSE OF THE FEDERAL ESTATE TAX AND THE MARYLAND ESTATE TAX.

(2) "FIDUCIARY" MEANS PERSONAL REPRESENTATIVE AND TRUSTEE.