throughout this title, the references to the tax being "payable" are substituted for the former reference to "paid or to be paid", for clarity.

In subsection (a) of this section, the reference to the recordation tax rate applying to each "fraction of $500" is stated as a standard provision to make uniform the application of the recordation tax rate in each county of the State. Formerly some counties charged the recordation tax to "fractions of $500" while other counties did not charge the recordation tax to fractions of $500. The General Assembly may wish to consider this revision.

Also in subsection (a) of this section, the reference to the consideration including "the amount of any mortgage or deed of trust assumed by the grantee", is added for clarity.

In subsection (b) of this section, the reference to the "Mayor and City Council of Baltimore City" setting the Baltimore City rate is added for clarity.

Also in subsection (b) of this section, the reference to the defined term "law" is substituted for the former reference to "resolution or ordinance, duly enacted", for clarity.

Also in subsection (b) of this section, the former reference to the rates of tax specified by subsections (b), (m), (n), (o), (p), (r), (u), (v), and (w) is deleted as superfluous.

In the introductory language of subsection (c) of this section, the defined term "instruments of writing" is substituted for the former phrases "instruments conveying title to or creating liens or encumbrances" and "instruments conveying title to property", for clarity.

Also in the introductory language of subsection (c) of this section, the former words "real or personal" are deleted as included in the defined term "property".

In subsection (c)(1) of this section, the former reference to the City of Baltimore and 1 or more counties is deleted as unnecessary in light of the defined term "county".

In subsection (d) of this section, the defined term "articles of transfer" is substituted for the former reference to "articles of sale, lease, exchange or other transfer of ... property and assets of a corporation", for clarity and brevity.