

(2) FOR CHARTER COUNTIES, AS PROVIDED BY LOCAL LAW, THE COUNTY COUNCIL OR THE COUNTY EXECUTIVE AND THE COUNTY COUNCIL;

(3) FOR CODE COUNTIES, THE COUNTY COMMISSIONERS OR COUNTY COUNCIL;

(4) FOR COUNTY COMMISSIONER COUNTIES, THE COUNTY COMMISSIONERS; AND

(5) FOR MUNICIPAL CORPORATIONS, THE BODY PROVIDED BY MUNICIPAL CHARTER.

REVISOR'S NOTE: This subsection is new language added to clarify who, for counties and municipal corporations, is required to take action.

Defined terms: "County" § 1-101
 "Law" § 1-101 "Municipal corporation" § 1-101

(O) INCLUDES; INCLUDING.

"INCLUDES" OR "INCLUDING" MEANS INCLUDES OR INCLUDING BY WAY OF ILLUSTRATION AND NOT BY WAY OF LIMITATION.

REVISOR'S NOTE: This subsection is new language added to state expressly that the words "includes" or "including" are used in this article by way of illustration or expansion and not by way of limitation or restriction.

In light of this definition, phrases such as "but not limited to" were deleted throughout this article as superfluous.

The Commission to Revise the Annotated Code emphasizes, however, that the absence of a like definition in a previously revised article of the Code does not mean that "includes" or "including" is used there in any different sense or that a different legislative intent is implied by the absence of phrases such as "but not limited to". In these revised articles of the Code, the maxim *expressio unius est exclusio alterius* and doctrines of similar implication are not intended in any way to be made applicable by reason of the deletion of such phrases.

(P) INTERNAL REVENUE CODE.

"INTERNAL REVENUE CODE" MEANS THE INTERNAL REVENUE CODE OF 1954.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "Internal Revenue Code of 1954" and "Internal Revenue Code as amended from time to time".