

In subsection (b) of this section, the words "general or special", which formerly modified the word "tax", are deleted as surplusage.

In subsection (c)(2)(ii)3. of this section, the reference to "a public or private sale" is substituted for the former reference to "public bid or negotiation", to conform to references elsewhere in this article and to clarify that "public" did not modify the former word "negotiation".

In subsection (d)(2) of this section, the requirement that the "compilation" include corrections and additions is substituted for the former requirement that additions and corrections "be available as provided in this section", for clarity.

Also in subsection (d)(2) of this section, the former word "amendments" is deleted as unnecessary in light of the words "corrections" and "additions".

In subsection (d)(3) of this section, the duty to "send" a copy of the compilation is substituted for the former duty to "make [the compilation] available", for clarity. This substitution is based on practice and reflects the purpose of the compilation.

In subsection (e)(1) of this section, the former limitation "filed by local officers" is deleted since, in practice, the reports of State officials also are available for inspection and are included in the compilation.

In subsection (f)(2) of this section, the specific reference to failure "to submit the report" is added to clarify the scope of the general reference to the "requirements" of this section.

As to the substitutions of the word "unit" for the former references to "departments", "agenc[ies]", "boards", and "commissions", see the General Revisor's Note to this article.

Defined terms: "County" § 1-101
"Includes"; "including" § 1-101
"Person" § 1-101

SUBTITLE 2. GIFTS AND GRANTS.

2-201. GIFTS.

(A) "GIFT" DEFINED.

IN THIS SECTION, "GIFT" HAS THE MEANING STATED IN ARTICLE 1, § 22 OF THE CODE.