In subsection (a)(2) of this section, the term "financial records" is substituted, as the defined term, for the former word "[r]ecords", for clarity.

In subsection (a)(3) of this section, the phrase "as amended from time to time," which formerly modified the reference to the Internal Revenue Code, is deleted as unnecessary in light of Art. 1, § 21 of the Code.

In subsection (c)(2) of this section, the reference to "an individual who is a Maryland resident" is substituted for the former reference to "an individual ... incorporated under the laws of Maryland", for clarity. The substituted language also avoids the former, misleading suggestion that an individual could be incorporated under the laws of this State.

In subsection (c)(3) of this section, the reference to "any other" individual or organization is substituted for the former reference an "individual or ... organization that is not incorporated under the laws of Maryland", to encompass unincorporated entities and to avoid the references to incorporated individuals.

The Commission to Revise the Annotated Code calls these substitutions to the attention of the General Assembly.

Subsection (f)(1)(i) of this section is revised to apply both to individuals and to health or social welfare organizations, although former Art. 19, § 28A(b)(2) referred to "any health or welfare organization", "the funded organization or individual", and "any organization".

In subsection (f)(1)(i) and (2) of this section, the former word "accounts" is deleted as unnecessary in light of the scope of the defined term "financial records".

The second clause of the first sentence of former Art. 19, § 28A(a)(2), which referred to receipt of State money, is deleted as unnecessary in light of the substantive provisions of subsections (c)(1) and (d) of this section.

The Commission notes, for consideration by the General Assembly, that the provisions of former Art. 19, § 28A(b)(2) that now appear in subsection (g)(1) of this section did not seem to encompass the failure to keep any financial records. Compare subsection (g)(2) of this section.

The Commission also notes that the legislative intent behind former Art. 19, § 28A is unclear. The General