

In subsection (f)(1)(i) and (ii) of this section, the former parenthetical references to exceptions for "tangible personal property having an actual situs in such state or territory or foreign country" are deleted as surplusage.

Also in subsection (f)(1)(i) and (ii) of this section, the former references to "transfer tax[es] ... of [any] character" are deleted as surplusage.

In subsection (f)(1)(ii) of this section, the reference to a "reciprocal exemption ... similar to the exemption allowed under this subsection" is substituted for the former reference to an "exemption provision under which residents of Maryland are exempted ... provided the State of Maryland allows a similar exemption to residents of the state, territory or country of residence of the decedent", for clarity.

In subsection (g) of this section, the former phrase "or interest therein" is deleted as surplusage.

In subsection (i) of this section, the former phrase "by escheat or otherwise", which described the means of property passing to a government, is deleted as surplusage.

In subsection (j) of this section, the former references to joint interests in a "freeshare account ...", in "moneys on deposit", and in a "registered bond" are deleted as included in the reference to "an interest in property" that is held jointly by spouses and passing by right of survivorship.

Also in subsection (j) of this section, the former reference to "the tax imposed by § 150 of this subtitle" is deleted as surplusage since a surviving spouse is not taxed at the rate for a collateral descendant.

The fourth sentence and the exception provision in the third sentence of former Art. 81, § 151, which provided that the authority to designate certain beneficiaries does not constitute dominion and that payments of annuities, benefits, or pension payments are not subject to tax if they are not subject to federal estate tax, are deleted as unnecessary in light of the broad provisions of subsection (a) of this section.

The third sentence of former Art. 81, § 174, which specified that the former section should not be construed as imposing taxation, is deleted as surplusage.