

In subsection (a) of this section, the reference to "apprais[al] in the manner provided in ... the Estates and Trusts Article" is substituted for the former reference to "valued for the purpose of determining the amount of tax due ... hereunder", for clarity. In light of this substitution, the second and third sentences of former Art. 81, § 169(b), which related to methods of appraisal, are deleted as unnecessary.

In the introductory language of subsections (c) and (d) of this section, the former references to a "trustee" are deleted as included in the references to "each person ... who distributes property" and "each person who receives property".

Also in the introductory language of subsections (c) and (d) of this section, the defined term "property that passes from a decedent" is substituted for the former references to "estates or any interest therein", for clarity.

In the introductory language of subsection (c) of this section, the reference to the inventory "required by § 7-201 of the Estates and Trusts Article" is substituted for the former reference to "a full and complete inventory of the property passing subject to the inheritance tax imposed by this subtitle", for clarity.

Also in the introductory language of subsection (c) of this section, the reference to "3 months" is substituted for the former reference to "ninety (90) days", for clarity and consistency throughout this subtitle.

Also in the introductory language of subsection (c) of this section, the phrase "before distributing the property" is substituted for the former language "which said ... person ... is about to distribute", for clarity and brevity.

Also in the introductory language of subsection (c) of this section, the former reference to formal administration "subject to the jurisdiction of any court" is deleted as surplusage.

In subsection (c)(1) and (2) of this section, the former references to a "city" register are deleted as unnecessary in light of the defined term "county".

In subsection (c)(1) of this section, the phrase "for personal property" is added for clarity.

In subsection (c)(2) of this section, the term "real property" is substituted for the former words "real estate", for clarity.