

Also in the introductory language of subsection (a) of this section, the former reference to the adoption of the tax "by reference" and "by ordinance or resolution enacted pursuant to their ordinary and regular legislative procedure" is deleted as unnecessary in light of § 10-106 of this subtitle.

In subsection (a) of this section, the former references to "Baltimore City" and the phrase "of this State", which formerly modified the word "county", are deleted as included in the defined term "county".

Subsection (a)(1) through (3) of this section is revised to incorporate the former definition of a "resident of any county or Baltimore City" as to a natural person or a fiduciary since the former defined term appeared only in those items and, therefore, the separate definition is unnecessary.

In subsection (a)(1) of this section, the defined term "taxable year" is substituted for the former reference to a "taxable period", for clarity.

Also in subsection (a)(1) of this section, the defined term "resident" is substituted for the former reference to "an individual resident of Maryland as defined by § 279(i) of this article", for brevity.

In subsection (a)(2) of this section, the former words "managed, or directed" are deleted as included in the word "administered".

Also in subsection (a)(2) of this section, the former reference to an estate as "having a situs" is deleted as surplusage.

In subsection (a)(3) of this section, the phrase "except as provided in § 10-807(b) of this title" is added for clarity.

Also in subsection (a)(3) of this section, the word "employment" is substituted for the former words "personal services" and "services", for clarity.

Also in subsection (a)(3) of this section, the former reference to "salary ... or other compensation" is deleted as included in the defined term "wages".

Also in subsection (a)(3) of this section, the former word "subdivision" is deleted as unnecessary in light of the defined term "county".

In subsection (b) of this section, the specific references to a "county", "municipal corporation", and