

In subsections (b), (c), and (d) and the introductory language of subsection (a)(2) of this section, the former introductory clauses "[a]ny other provisions of law to the contrary notwithstanding" and "[n]otwithstanding any other provision of law" are deleted as unnecessary in light of this revision.

In subsection (a)(1)(i) of this section, the words "unit or official" are substituted for the former reference to "any commission, department of revenue or taxes, comptroller or treasurer", for clarity. As to "unit", see the General Revisor's Note to this article.

Also in subsection (a)(1)(i) of this section, the former word "territory" and the first clause of the second sentence of former Art. 81, § 254, which provided that "the District of Columbia and any possession of the United States of America shall be considered a territory of the United States", are deleted as included in the defined term "state".

In subsection (a)(1)(iii) of this section, the former reference to "any collector of internal revenue of the United States" is deleted as included in the reference to a collector of "United States taxes".

In item (i) and the introductory language of subsection (a)(2) of this section, the defined term "tax information" is substituted for the former references to "information" and "such information", to conform to § 13-202 of this subtitle.

In the introductory language of subsection (a)(2) of this section, the phrase "filed pursuant to the tax laws of the state, territory or United States", which formerly modified the reference to a "report" of a tax investigation, is deleted as misleading since the former phrase seemed to suggest that this State could disclose to another state only those reports filed under the latter's own laws.

In subsection (a)(2)(ii) of this section, the word "jurisdiction" is substituted for the former reference to "such other state or territory or the federal government", for brevity.

Subsection (a)(2)(iii) of this section is revised to apply to any tax imposed under this article, rather than to only the income tax and Maryland estate tax.

In subsections (b), (c), and (d) of this section, the former phrases "under this subtitle" and "with respect to all taxes under this subtitle" are deleted as no