Former Art. 81,  $\S$  12A, which limited the power of political subdivisions to tax advertising transactions or advertisers, now appears as Art. 24,  $\S$  9-201 of the Code.

Former Art. 81, § 12B, which limited the power of political subdivisions to tax printed material and broadcasts in which space or time is used for advertising, now appears as Art. 24, § 9-202 of the Code.

Former Art. 81, § 12C, which authorized counties and municipal corporations to impose a tax on rentals, spaces, facilities or accommodations in trailer parks or mobile home courts, now appears as Art. 24, § 9-401 of the Code.

Former Art. 81, §§ 12H(a) through (c) and 12H-1, which provided for grants to political subdivisions based on property taxes, now appear as Art. 24, §§ 9-801 through 9-810 of the Code.

Former Art. 81,  $\S$  12H(d), which provided for grants during fiscal year 1980 only, is deleted as obsolete.

Former Art. 81,  $\S$  205, which related to due dates, now appears as Art. 24,  $\S$  1-104 of the Code.

Procedural provisions, including former Art. 81,  $\S\S$  202, 207, 215, 216, 217, 218, and 219, now appear in Title 9, Subtitle 7 of Art. 24 of the Code.

Former Art. 81, §§ 262 through 272, which authorized the imposition of special county and municipal corporation taxes for general welfare and unemployment relief based on assessable property, authorized a county and municipal corporation to borrow money for general welfare and unemployment relief, and contained procedures for enacting laws under those authorizations, provisions for certificates of indebtedness, limitations on indebtedness and tax rates, and other requirements, now appear as Art. 24, §§ 9-101 through 9-113 of the Code.

Former Art. 81,  $\S$  283(c)(5), which authorized political subdivisions to adopt an accrual method of accounting, now appears as Art. 24,  $\S$  1-103 of the Code.

Former Art. 81, § 283(c)(6), which prohibits Prince George's County from requiring a refund of an income tax revenue overpayment, now appears as Art. 24, § 9-1001 of the Code.

Former Art. 81,  $\S$  411B-1, which allowed a sales or use tax on certain controlled dangerous substances, now appears as Art. 24,  $\S$  9-602 of the Code.

Former Art. 81,  $\S$  411C, which authorized Anne Arundel County to impose a tax on certain goods and services, now appears as Art. 24,  $\S$  9-602 of the Code.