

clause of (a)(2), as that language and clause related to the power to issue a subpoena.

In subsection (c)(1) and (3) of this section, respectively, the former references to the clerk as being "responsible to the Court" and as acting "[u]nder the direction of the Court" are deleted as surplusage.

In the introductory language of subsection (c)(1) of this section, the former words "suitable preservation" are deleted as unnecessary in light of the word "keep".

In subsection (c)(1)(ii) of this section, the reference to proceedings "in the Tax Court" is substituted for the former reference to "in the courts", to clarify that the duty of the clerk is limited to files on proceedings before the Tax Court.

Subsection (c)(2) of this section is revised as a duty, and the phrase "as required under §§ 13-520 and 13-521 of this article" is added, for clarity.

In subsection (c)(2) of this section, the former, limited reference to "subpoenas duces tecum" is deleted since §§ 13-520 and 13-521(b) of this article provide for both subpoenas "ad testificandum" and "duces tecum".

Also in subsection (c)(2) of this section, the former reference to "summons" is deleted as inconsistent with the terminology used in Md. Rule 1-202 and throughout this article.

In subsection (d) of this section, the reference to administering oaths "in connection with any proceeding in the Tax Court" is substituted for the former reference "so far as the exercise of such power is properly incidental to the performance of his ... duties or those of the Court", for clarity and brevity.

Also in subsection (d) of this section, the former phrase "in all parts of the State" is deleted as surplusage.

As to the power of the clerk of the Tax Court to dispose of a public record, see SG § 10-639.

Defined term: "Tax Court" § 3-101

3-110. DEPUTY CLERK.

(A) APPOINTMENT.