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- (I) IS QUALIFIED UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE;
 - (II) PROVIDES LEGAL ASSISTANCE TO ELIGIBLE CLIENTS; AND
- (III) RECEIVES FINANCIAL ASSISTANCE UNDER \S 11–501 OF THIS TITLE FROM THE CORPORATION.
 - (2) "GRANTEE" INCLUDES:
 - (I) THE LEGAL AID BUREAU, INC.;
 - (II) THE MARYLAND DISABILITY LAW CENTER; AND
 - (III) THE MARYLAND VOLUNTEER LAWYERS SERVICE, INC.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 10, § 45C(e).

In paragraph (1)(iii) of this subsection, the reference to a nonprofit organization that "receives" financial assistance from the Corporation is substituted for the former reference to the Corporation "provid[ing]" financial assistance for clarity.

In the introductory language of paragraph (2) of this subsection, the former phrase "but not limited to" is deleted as unnecessary in light of Art. 1, § 30, which provides that the term "includes" is used "by way of illustration, and not by way of limitation".

In paragraph (2)(ii) of this subsection, the reference to the "Maryland Disability Law Center" is substituted for the former reference to the "Maryland Advocacy Unit for the Developmentally Disabled, Inc.".

Defined terms: "Corporation" § 11–101
"Eligible client" § 11–101
"Internal Revenue Code" § 11–101
"Legal assistance" § 11–101

(G) INTERNAL REVENUE CODE.

"INTERNAL REVENUE CODE" MEANS:

- (1) TITLE 26 OF THE UNITED STATES CODE; AND
- (2) REGULATIONS ADOPTED UNDER TITLE 26 OF THE UNITED STATES CODE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 10, § 45C(f).

In this subsection, the reference to "Title 26 of the United States Code" is substituted for the former reference to the "Internal Revenue Code" for clarity and to conform to the definition of "Internal Revenue Code" in other revised articles of the Code. See, e.g., TG § 1–101 and TP § 1–101.