

- (I) QUALIFIED UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE; OR
- (II) TO WHICH CONTRIBUTIONS ARE DEDUCTIBLE UNDER § 170(C)(2) OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 10, § 45H(b), (d), and (e).

In item (2) of this section, the reference to a "lawyer's" professional responsibilities is substituted for the former reference to an "attorney's" to conform with other revised articles of the Code. See, e.g., BOP Title 10.

Also in item (2) of this section, the reference to the "Maryland Rules" of Professional Conduct is substituted for the former reference to the "Code" of Professional Conduct for accuracy.

Also in item (2) of this section, the former phrase "[u]nder any provision of this subtitle" is deleted as surplusage.

In item (3) of this section, the former reference to any grantee "named in § 45C(e) of this subtitle" is deleted for accuracy and to reflect the inclusion of all grantees.

In the introductory language of item (5) of this section, the former word "permitted" is deleted as included in the word "provided".

- Defined terms: "Corporation" § 11-101
- "Eligible client" § 11-101
- "Grantee" § 11-101
- "Internal Revenue Code" § 11-101

SUBTITLE 8. SHORT TITLE.

11-801. SHORT TITLE.

THIS TITLE MAY BE CITED AS THE "MARYLAND LEGAL SERVICES CORPORATION ACT".

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 10, § 45A.

GENERAL REVISOR'S NOTE TO ARTICLE

The Department of Legislative Services is charged with revising the law in a clear, concise, and organized manner, without changing the effect of the law. One precept of revision has been that, once something is said, it should be said in the same way every time. To that end, the Human Services Article Review Committee conformed the language and organization of this article to that of previously enacted revised articles to the extent possible.

It is the manifest intent both of the General Assembly and the Human Services Article Review Committee that this bulk revision of the substantive human services