

to bury dead individuals is not subject to property tax; and TP § 9-202, which provides that a property tax credit may be granted against the property tax imposed on real property located on cemetery property and used as a dwelling by a cemetery employee.

TITLE 6. CHARITABLE ORGANIZATIONS AND CHARITABLE REPRESENTATIVES.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

6-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 41, § 3-201(a).

The former clause "unless the context of their use clearly requires otherwise" is deleted as surplusage because the former clause merely repeated the normal rule of statutory construction.

(B) ASSOCIATE SOLICITOR.

"ASSOCIATE SOLICITOR" MEANS A PERSON WHO, FOR PAY, SOLICITS OR RECEIVES CHARITABLE CONTRIBUTIONS FOR A PROFESSIONAL SOLICITOR.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 41, § 3-201(k).

The word "associate" is added to avoid confusion with the defined term "professional solicitor".

The former clause "which has been engaged by a charitable organization to raise funds on its behalf" is deleted as included in the definition of "professional solicitor".

Defined terms: "Charitable contribution" § 6-101

"Person" § 1-101

"Professional solicitor" § 6-101

(C) CHARITABLE CONTRIBUTION.

(1) "CHARITABLE CONTRIBUTION" MEANS A CONTRIBUTION MADE ON A REPRESENTATION THAT IT WILL BE USED FOR A CHARITABLE PURPOSE.

(2) "CHARITABLE CONTRIBUTION" INCLUDES THE PAYMENT, TRANSFER, OR ENFORCEABLE PLEDGE OF FINANCIAL HELP, INCLUDING MONEY, CREDIT, PROPERTY, OR SERVICES.