

Article - Tax - General

Section 4-201, 7-305(a), 9-207(a), 11-501(a), 11-502(a), and 13-902

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Commercial Law

17-310.

(b) The report shall be [verified] MADE UNDER OATH and shall include:

(1) The name, if known, and last known address, if any, of each person who appears from the records of the holder to be the owner of any property valued at \$50 or more and presumed abandoned under this subtitle;

(2) In case of unclaimed funds of an insurance corporation, the full name of the insured, annuitant, principal, or claimant, and the last known address according to the insurance corporation's records;

(3) The nature and identifying number, if any, or description of the property and the amount which appears from the records to be due, except that items valued at less than \$50 each may be reported in the aggregate;

(4) The date when the property became payable, demandable, or returnable, and the date of the last transaction with the owner with respect to the property; and

(5) Any other information which the administrator prescribes by rule as necessary for the administration of this title.

17-105.

(A) A REQUIREMENT IN THIS ~~SUBTITLE~~ TITLE THAT A DOCUMENT BE UNDER OATH MEANS THAT THE DOCUMENT SHALL BE SUPPORTED BY A SIGNED STATEMENT MADE UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THE DOCUMENT ARE TRUE TO THE BEST OF THE KNOWLEDGE, INFORMATION, AND BELIEF OF THE INDIVIDUAL MAKING THE STATEMENT.

(B) THE OATH OR AFFIRMATION SHALL BE MADE:

(1) BEFORE AN INDIVIDUAL AUTHORIZED TO ADMINISTER OATHS, WHO SHALL CERTIFY IN WRITING TO HAVE ADMINISTERED THE OATH OR TAKEN THE AFFIRMATION; OR

(2) BY A SIGNED STATEMENT THAT:

(I) IS IN THE DOCUMENT OR ATTACHED TO AND MADE PART OF THE DOCUMENT; AND