

(1) IF A CLAIM IS SETTLED WITHOUT PAYMENT IN FULL, THE COMPTROLLER SHALL KEEP A RECORD THAT STATES THE FACTS ON WHICH THE SETTLEMENT WAS BASED.

(2) THE RECORD SHALL BE KEPT IN THE OFFICE OF THE COMPTROLLER.

REVISOR'S NOTE: Subsection (a) of this section is new language added to state expressly that this section still applies to a claim after it is reduced to judgment. This addition is based on the former phrase "whether said claims be in the form of judgment or otherwise," which, therefore, is deleted as unnecessary.

Subsections (b) through (f) of this section are new language derived without substantive change from former Art. 19, § 26.

In subsections (b) and (e) of this section, the defined term "person" is substituted for the former references such as "collectors ... or receivers", "corporations and individuals", and "parties", for brevity, consistency, and conformity to § 6-218 of this subtitle.

Subsection (b) of this section is revised to clarify that the 2-year period applies to all claims and not just to those against "corporations and individuals". This revision is based on the legislative history of former Art. 19, § 26, which first was enacted by Ch. 116, Acts of 1884, to provide for collection of all debts that were accrued before 1882. The former section later was amended almost every 2 years, to provide for collection of debts becoming overdue during the 2-year period since the previous enactment. Finally, Ch. 365, Acts of 1920, amended the former section to refer to "in arrears to the State for two years", rather than a specific year, and, thus, to obviate the need for repeated amendment.

In the introductory language of subsection (b) of this section, the words "at least" are added to modify the reference to "2 years", to clarify that the claim need not be exactly 2 years in arrears at settlement.

Also in the introductory language of subsection (b) of this section, the former word "adjust" is deleted as unnecessary in light of the broad word "settle". Similarly, in subsection (f)(1) of this section, the former word "compromised" is deleted.

In subsection (d) of this section, the former phrase "in his discretion" is deleted as unnecessary in light of the word "may".