

exempt from the inheritance tax. As to the background of this exemption, see 60 Op. Att'y Gen. 701 (1975); 56 Op. Att'y Gen. 368 (1971); 52 Op. Att'y Gen. 403 (1967); 51 Op. Att'y Gen. 407 (1966); 41 Op. Att'y Gen. 384 (1956); 22 Op. Att'y Gen. 749 (1937); and 21 Op. Att'y Gen. 701 (1936).

Subsection (j)(3)(ii) of this section is new language added to avoid negating the exclusion for property passing by right of survivorship by including the property, inadvertently, under subsection (j)(3) of this section.

In subsection (b) of this section, the former phrase "which is available in both testate and intestate estates" is deleted as surplusage.

In subsection (e)(1) of this section, the reference to an organization that is "exempt from taxation under § 501(c)(3) of the Internal Revenue Code" is substituted for the former enumeration of the qualifications of nonprofit corporations, for clarity and brevity.

In subsection (e)(1)(iii)1. of this section, the former references to "legacy, inheritance, [or] succession ... tax of any character" is deleted as included in the defined term "death taxes".

In subsection (e)(2) of this section, the former reference to "constru[ing]" the hospital as an exempt entity is deleted as surplusage.

In the introductory language of subsection (f) of this section, the reference to a law in existence "on the date of the decedent's death" is substituted for the former references to a law in existence "at the time of the distribution, transfer or other disposition of such personal property of such decedent in Maryland" and "at the time of such distribution, transfer or other disposition", for clarity and brevity.

Also in the introductory language of subsection (f) of this section, the former reference to a "territory of the United States" and the second sentence of former Art. 81, § 174, which included possessions and the District of Columbia, are deleted as included in the defined term "state".

Also in the introductory language of subsection (f) of this section, the former parenthetical phrase "including also therein mortgages upon real or personal property located within the State of Maryland" is deleted as included in the term "personal property".