

(2) (1) OF THE REMAINING FUNDS NOT APPROPRIATED UNDER PARAGRAPH (1) OF THIS SUBSECTION, ONE half of the funds shall be used for ~~THE MARYLAND HERITAGE AREAS FINANCING FUND AND FOR~~ recreation and open space purposes by the Department and the Historic St. Mary's City Commission. Except as otherwise provided in this section, any funds the General Assembly appropriates to the State under this subsection shall be used only for land acquisition projects.

(4) (II) A portion of the State's share of funds available under this program shall be utilized to make grants to Baltimore City for projects which meet park purposes. The grants shall be in addition to any funds Baltimore City is eligible to receive under subsection (b) of this section, and may be used for acquisition or development. In order for Baltimore City to be eligible for a State grant, the Department shall review projects or land to be acquired within Baltimore City, and upon the Department's recommendation, the Board of Public Works may approve projects and land including the cost. Title to the land shall be in the name of the Mayor and City Council of Baltimore City. The State is not responsible for costs involved in the development or maintenance of the land.

(2) \$1,000,000 OF THE STATE'S SHARE OF THE FUNDS AVAILABLE UNDER THIS PROGRAM SHALL BE ALLOCATED TO THE MARYLAND HERITAGE AREAS FINANCING FUND AS ESTABLISHED UNDER § 13-1113 OF THE FINANCIAL INSTITUTIONS ARTICLE.

(b) [The] OF THE REMAINING FUNDS NOT APPROPRIATED UNDER SUBSECTION (A)(1) OF THIS SECTION, THE General Assembly shall appropriate the other half of the funds to assist local governing bodies in acquisition and development of land for recreation and open space purposes.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Insurance

6-105.1.

A PERSON SUBJECT TO THE TAX IMPOSED UNDER THIS SUBTITLE MAY CLAIM A CREDIT AGAINST THE TAX FOR A CERTIFIED REHABILITATION AS PROVIDED UNDER § 10-704.4 OF THE TAX - GENERAL ARTICLE ARTICLE 83B, § 5-801 OF THE CODE.

SECTION 3. AND BE IT FURTHER ENACTED, That ~~this Act is the changes made under this Act to the Tax - General Article, the Tax - Property Article, Article 48A of the Code, and Article 83B of the Code shall be applicable to all taxable years beginning after December 31, 1996.~~

SECTION 4. AND BE IT FURTHER ENACTED, That, notwithstanding Sections 1 and 2 of this Act, an individual or business entity that elects to take the amortization deduction specified in § 10-208(h) of the Tax - General Article and to begin the 60-month amortization period in a taxable year before January 1, 1997, ~~shall:~~