

- (ii) 1 cent for each additional 20 cents or part of 20 cents; and
- (2) for a taxable price of \$1 or more:
  - (i) 5 cents for each exact dollar; and
  - (ii) 1 cent for each 20 cents or part of 20 cents in excess of an exact dollar.

(D) THE SALES AND USE TAX RATE FOR THE FIRST RETAIL SALE OF A MOBILE HOME, AS DEFINED IN ARTICLE 83B, § 6-202(G) OF THE CODE, IS ~~3% OF THE TAXABLE PRICE 60% OF THE RATE IMPOSED UNDER SUBSECTION (A) OF THIS SECTION APPLIED TO 60% OF THE TAXABLE PRICE.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~January~~ July 1, 1991.

Approved May 29, 1990.

---

CHAPTER 494  
(Senate Bill 664)

AN ACT concerning

**Scholarships – Disabled Public Safety Employees**

FOR the purpose of establishing scholarship eligibility for certain disabled public safety employees; defining a certain term; and making a certain clarifying change.

BY repealing and reenacting, with amendments,

Article – Education

Section 18-601

Annotated Code of Maryland

(1989 Replacement Volume and 1989 Supplement)

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

**Article – Education**

18-601.

(a) (1) In this section the following words have the meanings indicated.

(2) “Child” means any child who is at least 15 years old and under the age of 24 of any State or local public safety employee killed in the line of duty.

(3) “Spouse” means a person who: