

1990 are not subject to reversion under § 5-905(c)(7) unless they remain unencumbered as of July 1, 1995.

**SECTION 7. AND BE IT FURTHER ENACTED,** That the Office of Planning shall adopt guidelines regarding which acreage qualifies toward acreage goals, and in which amounts, for the purposes of the local recreation and parks master plans under the State Comprehensive Outdoor Recreation and Land Preservation Plan. The Office shall distribute these guidelines to all local governing bodies. It is the General Assembly's intent to provide the opportunity to all local governing bodies to fully count toward local acquisition goals all eligible acreage under their local recreation and parks master plans submitted to the Office of Planning.

**SECTION 8. AND BE IT FURTHER ENACTED,** That notwithstanding § 13-209(c) of the Tax - Property Article, for the Fiscal Year commencing July 1, 1990, the balance of the revenue in the Special Fund under § 13-209 of the Tax - Property Article not required under § 13-209(b) of the Tax - Property Article and in excess of the amounts allocated under § 13-209(c)(2)(i) of the Tax - Property Article, shall be allocated as follows:

- (1) \$43,000,000 of the balance to the General Fund of the State; and
- (2) Any excess balance above \$43,000,000 shall be allocated as follows:
  - (i) up to \$1,700,000 in the State Budget for capital improvements on land owned by the State for the use of the Department of Natural Resources under § 5-903(g) of the Natural Resources Article; and
  - (ii) for any balance not allocated under item (2)(i) of this section:
    1. 84.2% in the State Budget for the purpose specified in Title 5, Subtitle 9 of the Natural Resources Article (Program Open Space);
    2. 13.2% in the State Budget for the Agricultural Land Preservation Fund established under § 2-505 of the Agriculture Article; and
    3. 2.6% in the State Budget for Heritage Conservation Fund established under Title 5, Subtitle 15 of the Natural Resources Article.

**SECTION 9. AND BE IT FURTHER ENACTED,** That the Departments of Natural Resources and Budget and Fiscal Planning and the Office of State Planning shall evaluate the feasibility consistent with debt affordability, of utilizing some or all of the State transfer tax revenues allocated to Program Open Space to support bond financing to accelerate land acquisition. On or before September 1, 1990 the aforementioned agencies shall submit to the Governor, the President of the Senate, the Speaker of the House, the Chairmen of the House Appropriations Committee and the Senate Budget and Taxation Committee, and the Department of Fiscal Services, a report of their evaluation of bond financing for Program Open Space.

**SECTION 10. AND BE IT FURTHER ENACTED,** That it is the intent of the General Assembly that salaries and related expenses attributable to the administration of Program Open Space for the fiscal year commencing July 1, 1991 and subsequent