## **INDEX**

INDEX		
	Chapter	Page
Exemptions —		
Baltimore County –		
Property tax deferral for residential property rezoned at the	3	
County's initiative, provisions added	. 555	2482
Excise tax exemption for vehicles transferred between dealers and salvage vehicles	1	1060
_	. 455	1869
Income Tax –  Abatement for individuals killed in military or terroristic activitie	0	
outside the country		657
Subtraction modification for capital gains, provisions altered	. 315	1044
Subtraction modification for farm products donated to a gleaning	3	1010
cooperative, termination provisions repealed	. 366	1218
parent's return, added		1206
Subtraction modification for used oil furnace conversion and	d	
freon recycling equipment expenses, added	. 345	1183
Tax-exempt organizations, public inspection of tax returns requirements added	, . 700	2908
Inheritance Tax –	. 700	2,700
Employee benefit or pension plan payments, provisions fo	г	
treatment clarified	. 706	2925
Property Tax -		
Abatement for damaged property, formula altered	453	1866
Prince George's County –		
Deferral for property within revitalization districts, provision added	597	2622
Rental housing for lower income persons, exemption of rea	1	1000
property used for, extended	356	1203
Retail Sales Tax –		
Food delivered by nonprofit vendors for immediate consumption exemption added	., 3	. 9
rr	4	10
Sales and Use Tax -		
Newspaper sale and printing, exemption not applicable to	301	1010
newspapers electing to be exempt from recycling requirements Previous metal bullion and coin sales, exemption added	. 301 584	1012 2552
Transfer Tax ~	. 504	2332
Required to be applied to grantee's tax payment, provision	S	
added	583	2551
Washington County -		
Hotel rental tax, exemption for state or federal government added	d 125	580
Expenses SEE Salaries		
Explosives —	0.4	
Fireworks, definition altered to exclude certain devices		527
prohibited		2858
Seismic operations, permit requirements and use of explosives		2000
provisions added		1886