

CHAPTER 4

(House Bill 17)

AN ACT to repeal and re-enact, with amendments, Section 8 (35) (a) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Ordinary Taxes. What Shall be Taxed and Where", as amended by Ch. 30 of the Acts of 1952, clarifying the provisions of said section as to a tax exemption granted to persons having a service-connected disability in the form of total blindness.

WHEREAS, by Chapter 30 of the Acts of 1952, there was an amendment to Section 8 (35) (a) of Article 81 of the Code to provide a tax exemption on the dwelling house occupied by any blind person up to an assessed valuation of \$6,000; and

WHEREAS, until the enactment of Chapter 30 of 1952, veterans having a service-connected disability in the form of total blindness had been granted a full tax exemption on their dwelling houses; and

WHEREAS, by inadvertence in amending the bill which became Chapter 30 of 1952, this full tax exemption for blind veterans was stricken out, so that this section now purports to give to such blind veterans only the limited tax exemption accorded to blind civilians; and

WHEREAS, it was certainly not the legislative intent to strike out the unrestricted tax exemption heretofore accorded to blind veterans; and

WHEREAS, the title of Chapter 30 of 1952 makes no mention of any such change as to blind veterans, thereby raising considerable doubts as to whether this purported change actually is effective; and

WHEREAS, the provisions of this section should be clarified in order to remove any possible doubt as to the unrestricted tax exemption granted to veterans having a service-connected disability in the form of total blindness; now therefore

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.