

SECTION 1. *Be it enacted by the General Assembly of Maryland, That a new sub-section 9(50) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition and 1960 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", to follow immediately after Section 9 (49) thereof, and to read as follows:*

9.

(50). *Radiation fallout shelters.*

(a) *For purposes of this sub-section a radiation fallout shelter is (i) a structure outside of another building, or an addition to, or alteration of, an existing building, or a portion of a newly constructed building which is of a type of construction more dense than the general type of construction of the remainder of said newly constructed building, (ii) erected upon lands occupied for residential purposes by not more than two families and (iii) constructed in accordance with specifications published by the Office of Civil and Defense Mobilization of the United States Government for one of the shelter types or designs approved by said agency as being effective for affording protection from radiation fallout.*

(b) *Any structure outside of another building, or any underground, or partially underground, addition to an existing building, or any underground, or partially underground portion of a newly constructed building, which constitutes a radiation fallout shelter, and which is used for no other purpose, shall be exempt to the full extent of the increase in assessable value, if any, of the taxpayer's property, attributable to such radiation fallout shelter.*

(c) *All other radiation fallout shelters, than those referred to in sub-section (b) hereof, shall be exempt to the extent of the difference between the increase in assessable value, if any, attributable to such radiation fallout shelter as actually constructed, and the increase in assessable value, if any, had the addition, alteration or portion of a building constituting such other radiation fallout shelter, been constructed in a manner, and of materials, similar to that of the remainder of building, or had the structure outside any existing building, constituting such other radiation fallout shelter, been constructed in a manner and of materials similar to that of the principal residence building on the property.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1961.*

Approved March 23, 1961.

CHAPTER 136

(Senate Bill 240)

AN ACT to repeal and re-enact, with amendments, Sections 108(3) and 119(a) of Article 52 of the Annotated Code of Maryland (1957

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.