

payer and not attributable to the State or any department or agency thereof. If any portion of the special taxes, *fees, charges, penalties or interest* for which a refund is allowed were paid to any county or city of this State, the [Comptroller] *collecting State agency* shall charge a proportionate part of the refund and interest against such county or city and deduct the same from subsequent payments of the shares of such special taxes, *fees, charges, penalties or interest* to such county or city. If no funds are available for the payment of such part of such allowed claim for refund and interest as is payable by the State, *the collecting agency shall certify the same* to the Comptroller, *who shall certify the same* to the Governor for inclusion in the next budget. PROVIDED, THAT NOTHING IN THIS SECTION SHALL APPLY TO REFUNDS OF SALES AND USE TAXES, CIGARETTE TAXES, INCOME TAXES, MOTOR VEHICLE FUEL TAXES, FEES AND TAXES PAYABLE TO THE DEPARTMENT OF MOTOR VEHICLES, FEES AND TAXES PERTAINING TO ALCOHOLIC BEVERAGES AND OTHER FEES AND TAXES AS TO WHICH REFUND PROVISIONS ARE ELSEWHERE SPECIFICALLY PROVIDED.

219. Same—No refund until other taxes paid; report of Comptroller.

No such allowed claim for refund shall be paid [by the Comptroller] until all other State taxes, fees, or charges due by the person entitled to such refund have been paid in full. The Comptroller shall make a report to the General Assembly at the beginning of each regular session thereof, of all claims for refund allowed in excess of \$1,000.

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

Approved April 24, 1961.

CHAPTER 342

(Senate Bill 454)

AN ACT to add eleven new sections under the new sub-heading "Redevelopment—Urban Renewal", to the charter of the town of Westminster as said charter is contained in Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County", sub-title "Westminster", to authorize and empower the mayor and Common Council of Westminster to carry out urban renewal projects, the redevelopment, rehabilitation of slum or blighted areas, including the acquisition of property for such purposes with certain provisions in regard to such acquisition by the exercise of the power of eminent domain; declaring such activities to constitute functions in furtherance of which the mayor and Common Council of Westminster may exercise the power of taxa-

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.