

each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 30, 1963.

CHAPTER 605

(House Bill 259)

AN ACT to repeal and re-enact, with amendments, Section 396A(a) of Article 20 of the Code of Public Local Laws of Maryland (1930 Edition, as enacted by Chapter 702, Laws of Maryland, 1961), title "Somerset County," subtitle "Tax Exemptions," to exclude social security benefits from the gross income calculation for exemptions from real estate taxation in Somerset County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 396A(a) of Article 20 of the Code of Public Local Laws of Maryland (1930 Edition, as enacted by Chapter 702, Laws of Maryland, 1961), title "Somerset County," subtitle "Tax Exemptions," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

396A.

(a) Every person over the age of seventy (70) years who has been a bona fide resident of Somerset County for the preceding five years and whose total gross income is twelve hundred dollars (\$1,200.) or less per year from all sources *excluding social security*, and who has legal title or beneficial title to real property located in Somerset County and who has resided thereon for the preceding five years and makes such real property his or her permanent home, shall be entitled to have the sum of fifteen hundred dollars (\$1,500.) deducted from the assessed valuation of said property for the purpose of county real estate taxes levied against said property by Somerset County. If said taxable real estate is owned as tenants by the entirety, only one such exemption shall be allowed; and such exemption shall be allowed only if the combined gross income of said tenants by the entirety does not exceed twelve hundred dollars (\$1,200.) for any one year. Such exemption shall be allowed if either one or both of said tenants are seventy (70) years of age or more, and if either one or both of said tenants shall have resided on such property for the preceding five years. Only one such exemption shall be allowed on any real estate taxable hereunder.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1963.

Approved April 30, 1963.

CHAPTER 606

(House Bill 265)

AN ACT to add new Sections 319 to 325, inclusive, to Article 41 of the Annotated Code of Maryland (1957 Edition and 1962 Supple-