

Tidewater Fisheries. Notice shall also be given by the Board to the local areas which are affected by the restrictions.

(d) The State Board of Health and Mental Hygiene may delegate to the Commissioner of the State Department of Health the authority for imposing restrictions, or removing restrictions no longer required. Such actions, however, shall be reported to, and acted upon by the Board at its next regular meeting.

(e) Any person aggrieved or adversely affected by the restriction of any area devoted to the production or storage of shellfish shall be heard, on his request by the State Board of Health and Mental Hygiene at its next regular meeting.

(f) Any person taking or storing shellfish from areas restricted under the provisions of this section shall be subject to a fine of not more than five hundred dollars (\$500.00) for each and every offense. Each and every violation shall constitute a separate offense and shall be punishable as provided herein.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1964.*

Approved April 7, 1964.

CHAPTER 77

(Senate Bill 35)

AN ACT to repeal and re-enact with amendments Section 12D of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," amending the law concerning the power of the several political subdivisions to provide for a tax credit or a limited rate of taxation applicable to certain persons on the basis of age, income of the taxpayer, and the value of the property; clarifying the provisions of this law, specifying further provisions applicable to tax credits granted under it, and eliminating therefrom the references to "limited rate of taxation."

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 12D of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," be and it is hereby repealed and re-enacted with amendments to read as follows:*

12D.

(a) This section, to the exclusion of any other public general or public local law unless this section is specifically referred to therein and appropriately modified or repealed, controls and regulates exclusively the granting of any special provisions or tax exemption or tax credit based upon the age of the taxpayer, [or] income of the taxpayer [or upon], and the value of property, [or any of these factors,] as part of the valuation and assessment of and the property tax imposed upon real and personal property in this State.