

(b) The valuation and assessment of all such property shall be made and accomplished in all respects as other real and personal property in the particular subdivision.

(c) The board of county commissioners or county council of every county in this State and the mayor and city council, by whatever name known, of every municipal corporation in this State, by resolution or ordinance enacted under its usual procedure therefor, may provide for a tax credit [or a limited rate of taxation] on the basis of age of the taxpayer, [or] income of the taxpayer [or upon], and the value of property, [or any of these factors,] as to property taxes imposed upon real and personal property in the particular political subdivision. The tax credit [or limited rate of taxation] may be applicable to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county or municipality may further provide for the procedure and conditions applying to any such tax credit [or limited rate of taxation]. *Every tax credit granted under this section is for a one-year period only, subject to possible renewal upon application of the taxpayer. ; and the county or municipality may modify, change, or discontinue from time to time a system of tax credits once established.*

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

Approved April 7, 1964.

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## CHAPTER 78

(Senate Bill 85)

AN ACT to repeal and re-enact, with amendments, Section 345 of Article 43 of the Annotated Code of Maryland (1963 Supplement), title "Health", sub-title "Funeral Directors and Embalmers"; and to add a new Section 351 (f) to said Article and sub-title, to follow immediately after Section 351 (e) thereof, amending the laws concerning funeral directors and embalmers in order to change the requirements for registering as an apprentice, and also in order to provide that a corporation licensed for the practice of funeral directing and embalming is not permitted to operate any branch establishment unless the branch establishment was in operation on ~~June 1, 1945.~~ OCTOBER 1, 1964.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 345 of Article 43 of the Annotated Code of Maryland (1963 Supplement), title "Health", sub-title "Funeral Directors and Embalmers", be and it is hereby repealed and re-enacted, with amendments; and that new Section 351 (f) be and it is hereby added to said Article and sub-title, to follow immediately after Section 351 (e) thereof, and both to read as follows:

345. Any applicant for licensing as a funeral director and embalmer must be a person of good moral character, twenty-one years of age or over, and free from habits liable to interfere with the