

and Baltimore City shall be the amount determined by applying the percentage calculated in paragraph (2) to the amount calculated under paragraph (1) of this section.

241.

(a) It shall be the duty of the State Board of Education, to set up standards, rules and regulations for the examination, classification and education of such handicapped children in the counties of the State who can be benefited under the provisions of this subtitle; such standards, rules and regulations to include the prescribing of qualifications of teachers, the curriculum and equipment, and the supervision of the program which may be inaugurated by the county board of education for each such handicapped child. The expenses incurred by any of the counties of the State in establishing special classes for mentally or physically handicapped children in accordance with standards, rules and regulations of the State Board of Education shall be paid in the same manner as the ordinary expenses for the support of schools in the several counties of the State; provided that in calculating the cost of the minimum program as a basis for determining the amount of the [equalization fund] *State's share of current expenses* which a county is entitled to receive, each [such special class shall be considered as a separate unit] *professional staff member employed in this work shall be included as an allowed professional staff member in making the calculation.*

Article 81

288.

(c-2) *There is hereby annually levied and imposed for each year beginning after December 31, 1964, a tax on the net income of every resident individual of this State and on the net income, taxable in this State, of every individual not a resident of this State. Such tax shall be at the rate of four per cent (4%) of the first \$500.00 of the net investment income subject to the tax imposed by this subtitle and at the rate of five per cent. (5%) on the balance of the net investment income subject to the tax imposed by this subtitle and at the rate of four per cent. (4%) on the balance, if any, of the taxable net income.*

(k) *If the taxpayer's taxable year is a fiscal year ending in 1965, such taxpayer shall compute his tax liability as prescribed in this section in the following manner: A tax shall first be computed according to the rates applicable to the calendar year 1964. A tentative tax shall then be computed according to the rates applicable to the calendar year 1965, and the difference between the tax and the tentative tax shall be determined. Such taxpayer's liability under this section shall be the sum of (a) the tax as computed according to the rates applicable to the calendar year 1964, and (b) that proportion of the difference between the tax and the tentative tax, as defined above, as the number of months in the taxpayer's fiscal year or period which fall in the calendar year 1965 bears to the whole number of months of such fiscal year or period. This subsection shall be inapplicable for the calculation of any tax on any return filed which covers a fiscal year or period ending after December 31, 1965.*

289.

(f-3) *In lieu of the regular method of computation provided by this subtitle, and the payment of the tax imposed by Section 288 (c-2) of this subtitle, an individual reporting on a cash basis for any tax-*