

*expended for contributions to voluntary fire departments providing fire protection to the Mount Savage Special Tax Area community, constructing and maintaining community playgrounds and other recreational and play areas, constructing and enlarging additional facilities and equipment for the water supply and distribution system, and providing other community projects and services as needed or desired by the citizens of the Mount Savage Special Tax Area.*

*(b) The Citizens' Committee also may provide, by contract or otherwise, for several community projects and services listed in Subsection (a) of this section.*

**SEC. 2.** *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved April 8, 1965.

---

CHAPTER 315

(House Bill 1209)

AN ACT to add a new Section 411A to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," to follow immediately after Section 411 thereof and to be under the new subtitle "Local Sales and Use Tax," providing certain procedures ~~if~~ FOR the governing bodies of certain political subdivisions in this State TO impose a retail sales ~~and use~~ tax, relating generally to the rate of such tax, if imposed, and to the manner in which the rate is computed, providing generally for the imposition, collection and distribution of such taxes, imposing duties upon certain State and local officials in relation to this tax, making provisions for the laws and rules and regulations affecting the imposition, collection and distribution of this tax, and relating generally to a retail sales ~~and use~~ tax in certain political subdivisions in this State if imposed therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That a new Section 411A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," to follow immediately after Section 411 thereof and to be under the new subtitle "Local Sales ~~and Use~~ Tax," and to read as follows:*

*Local Sales ~~and Use~~ Tax*

*411A.*

*(a) If ~~the~~ THE County Council of Baltimore County and of Anne Arundel County, and the Mayor and City Council of Baltimore, ARE HEREBY AUTHORIZED by ordinance or resolution enacted pursuant to their ordinary and regular legislative procedures, TO LEVY AND impose a retail sales ~~and use~~ tax, to be effective within the limits of the respective political subdivision, ~~it shall~~ THE SAME TO be imposed, collected, and distributed as in this subtitle provided.*

*(b) In such event, the rate of any such tax shall be a rate which is*