

*credit was provided, for the remainder of the period during which the property is valued and assessed to that person or to those joint tenants, tenants in common or tenants by the entirety.*

(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 ON THE BASIS OF AGE OF THE TAXPAYER, INCOME OF THE TAXPAYER, AND THE VALUE OF PROPERTY, AS TO PROPERTY TAXES IMPOSED UPON REAL AND PERSONAL PROPERTY IN THE PARTICULAR POLITICAL SUBDIVISION. THE TAX CREDIT 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. EVERY TAX CREDIT GRANTED UNDER THIS SECTION IS FOR A ONE-YEAR PERIOD ONLY, SUBJECT TO POSSIBLE RENEWAL UPON APPLICATION OF THE TAXPAYER. PROVIDED THAT IN PRINCE GEORGE'S, WICOMICO, WORCESTER, BALTIMORE AND MONTGOMERY COUNTIES, ANNUALLY THE TAXPAYER OTHERWISE MEETS THE CONDITIONS OR CRITERIA, ESTABLISHED BY THE COUNTY OR MUNICIPALITY, APPLYING TO ANY SUCH TAX CREDIT, THE TAX CREDIT SHALL BE INCREASED, IN THE EVENT THE VALUATION AND ASSESSMENT OF THE PROPERTY TO WHICH THE TAX CREDIT APPLIES IS INCREASED OVER ITS VALUATION AND ASSESSMENT AT THE TIME OF THE ORIGINAL GRANT OF A TAX CREDIT TO THE SAME TAXPAYER OR TAXPAYERS UNDER THIS SECTION, IN SUCH AMOUNT AS IS REQUIRED TO PRODUCE THE SAME TAX FOR COUNTY OR MUNICIPAL PURPOSES AS WOULD HAVE BEEN PRODUCED AT THE COUNTY OR MUNICIPAL TAX RATE FOR ANY GIVEN YEAR IF THE SAID VALUATION AND ASSESSMENT HAD NOT BEEN INCREASED.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1966.*

Approved April 29, 1966.

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## CHAPTER 290

(House Bill 55)

AN ACT to repeal and re-enact, with amendments, Section ~~280~~ 287 (C) of Article 66½ of the Annotated Code of Maryland (~~1957 Edition~~) (1965 SUPPLEMENT), title "Motor Vehicles," subtitle "Operation of Vehicles upon Highways," and to add new Section 280A to said Article 66½, to follow immediately after said Section 280 thereof, to provide that motor WAYS TO PROVIDE THAT