

*invalid or unconstitutional or inapplicable to any person or circumstance, the illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, subsections, or parts of the Act of their application to other persons or circumstances. It is hereby declared to be legislative intent that this section would have been adopted if the illegal, invalid or unconstitutional provision, sentence, clause, subsection, or part had not been included therein, and if the person or circumstances to which the Act or any part thereof is inapplicable had been specifically exempted therefrom.*

SEC. 2. *And be it further enacted, That this Act shall take effect on July 1, 1968.*

Approved May 7, 1968.

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CHAPTER 706  
(House Bill 660)

AN ACT to repeal and re-enact, with amendments, Sections 29A(a) and 50(b) and (c) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitles respectively, "Date of Finality, Fiscal Year and Taxable Year," and "When Taxes are Payable," to allow Howard County to provide for a quarterly date of finality for taxation and to provide for three-quarter year taxes on certain real property.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sections 29A(a) and 50(b) and (c) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitles respectively, "Date of Finality, Fiscal Year and Taxable Year," and "When Taxes are Payable," be and they are hereby repealed and re-enacted, with amendments, to read as follows:*

29A.

(a) From and after December 31, 1965, for the State and every county, incorporated city or town, and taxing district the date of finality is January 1; and the semiannual date of finality is July 1. Montgomery County [or] , *Howard County* and any incorporated city or town may provide for a quarterly date of finality for the purposes of Section 50(c) of this article and that quarterly date of finality is October 1.

50.

(b) Notwithstanding anything to the contrary in this article or elsewhere in the laws and regulations of this State and of any county, city or town, or taxing district thereof, any real property completed during the period after July 1 in any year and through January 1 in the next succeeding year, or otherwise first added