

Each person violating any of the foregoing provisions of this section shall upon summary conviction be sentenced to pay a fine of twenty-five dollars (\$25.00) for each offense, together with the costs of prosecution.

It is unlawful for any person willfully, negligently or maliciously to cut, remove, cover up, deface or otherwise mutilate, injure or destroy any special dog training area boundary fence or wire or poster placed in accordance with the provisions of this section. Each person violating any provision of this paragraph shall upon summary conviction be sentenced to pay a fine of ten dollars (\$10.00) for each offense, together with costs of prosecution.

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

Approved April 10, 1968.

CHAPTER 120

(Senate Bill 168)

AN ACT to repeal and re-enact, with amendments, Section 12F(d) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1967 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to provide for "open spaces" tax credits in Frederick County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 12F(d) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1967 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

12F.

(d) Notwithstanding the provisions of subsection (c) of this section, in Anne Arundel, Calvert, Charles, Howard, *Frederick*, Montgomery, Prince George's, and St. Mary's counties, the tax credits provided for herein may be in amounts up to 100% for different categories of "open spaces" or "open areas" for county, county school, municipal or special district property taxes imposed upon real property in the particular political subdivision.

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

Approved April 10, 1968.

CHAPTER 121

(Senate Bill, 190)

AN ACT to repeal and re-enact, with amendments, Sections 74 (a) and 74 (b) of Article 56 of the Annotated Code of Maryland (1967