

thereof to authorize the County Commissioners of Cecil County to establish, maintain, and support a center for the care of mentally retarded children.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 108A be and it is hereby added to the Code of Public Local Laws of Cecil County (1961 Edition, being Article 8 of the Code of Public Local Laws of Maryland), title "Cecil County," subtitle "County Commissioners," to follow immediately after Section 108 thereof and to read as follows:

108A.

The County Commissioners of Cecil County shall have power and authority to establish, maintain, and support a center for the care and rehabilitation of mentally retarded children.

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

Approved April 10, 1968.

CHAPTER 403
(House Bill 1329)

AN ACT to repeal and re-enact, with amendments, Section 12E(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 authorize Harford County to grant tax credits in amounts up to 100% upon land designated as open spaces or open areas.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 12E(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Volume and 1967 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and reenacted, with amendments, to read as follows:

12E.

(d) Notwithstanding the provisions of subsection (c) of this section, in Anne Arundel, Calvert, Charles, *Harford*, Howard, 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.