

THE PREMISES, AND OTHER SIMILAR ESTABLISHMENTS WHICH SELL FOOD AND DRINK FOR CONSUMPTION ON THE PREMISES; PROVIDED, HOWEVER, THAT THIS SUBSECTION SHALL ONLY APPLY TO SUCH BUSINESS OR ESTABLISHMENT WHICH SHALL HAVE AN ANNUAL GROSS INCOME OF \$500,000 OR LESS, AND AS OF JUNE 1, 1969 SHALL HAVE AN ANNUAL GROSS INCOME OF \$250,000 OR LESS.

~~(12)~~ (12) *Any individual who is a student in a special education program FOR THE MENTALLY, EMOTIONALLY, OR PHYSICALLY HANDICAPPED under the public school system and is employed as part of his training under the program.*

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

Approved May 7, 1968.

CHAPTER 510

(Senate Bill 129)

AN ACT to repeal and re-enact, with amendments, subsection 12F (b) of Article 81 of the Annotated Code of Maryland (1967 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to provide that the definition of those persons entitled to certain mandatory minimum tax credits includes certain persons required to live elsewhere than the bona fide residence. ADMINISTRATIVE UNIT OR OFFICIAL MAY MAKE DETERMINATIONS AS TO ELIGIBILITY FOR MANDATORY MINIMUM TAX CREDITS OF PERSONS WHO MAY NOT RESIDE IN THE DWELLING DUE TO ILLNESS OR NEED OF SPECIAL CARE.

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of Maryland (1967 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*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

(b) Definitions.—As used in this section, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, tenant in common, or tenant by the entireties. ~~but any person who otherwise qualifies as a "Homeowner" and who is required to live elsewhere than the bona fide residence for reasons of health, age, or care shall also be deemed a "Homeowner."~~ "Gross income" means gross income as defined in Section 280 of this article. "Combined gross income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportion-