

able towards the cost of upkeep, maintenance and repair of the dwelling, are in the form of fixed rental charges. "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected. THE ADMINISTRATIVE UNIT OR OFFICIAL ADMINISTERING THE PROGRAM MAY QUALIFY A HOMEOWNER OTHERWISE ELIGIBLE FOR THE TAX CREDIT IF HE DOES NOT ACTUALLY RESIDE IN THE DWELLING THE REQUIRED TIME PERIOD FOR REASON OF ILLNESS OR NEED OF SPECIAL CARE. "Subdivision" means any county of the State of Maryland, or the City of Baltimore.

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

Approved May 7, 1968.

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CHAPTER 511

(Senate Bill 152)

AN ACT to repeal and re-enact, with amendments, Section 9 (11) of Article 81 of the Annotated Code of Maryland (1966 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to provide for the complete exemption from county taxation of farming implements in Prince George's County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 9 (11) of Article 81 of the Annotated Code of Maryland (1966 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(11) Fifteen hundred dollars in value of the farming implements of any farmer. Notwithstanding the provisions of this subsection, in Howard, [and] Baltimore and Prince George's counties, farm implements shall be exempt from assessment and taxation for county purposes. Notwithstanding the provisions of this subsection, in Garrett County, farm implements shall be exempt from assessment and taxation in the amount of twenty-five hundred dollars.

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

Approved May 7, 1968.

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CHAPTER 512

(Senate Bill 154)

AN ACT to add new Section 43 to Article 40 of the Annotated Code of Maryland (1965 Replacement Volume), title "General Assembly," to follow immediately after Section 42 thereof and to be