

ADJOINING THERETO, SHALL NOT BE APPLICABLE TO ANY ESTABLISHMENT WHICH ON THE EFFECTIVE DATE OF THIS ENACTMENT HOLDS AN ALCOHOLIC BEVERAGE LICENSE AND WHICH ON THE EFFECTIVE DATE OF THIS ENACTMENT HAS A DOOR, ARCHWAY, OPENING OR OTHER PASSAGEWAY PROVIDING DIRECT PUBLIC ACCESS TO ANY DRUGSTORE.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved May 14, 1969.

CHAPTER 641
(House Bill 229)

AN ACT to repeal and re-enact, with amendments, Section 12E(d) of Article 81 of the Annotated Code of Maryland (1968 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," amending the laws concerning tax credits for certain open spaces or open areas, to authorize Montgomery County to grant tax credits in amounts up to 100% upon easements and interests conveyed under this section for periods of not less than five years.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 12E(d) of Article 81 of the Annotated Code of Maryland (1968 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," be and is hereby repealed and re-enacted, with amendments, to read as follows:

12E.

(d) Notwithstanding the provisions of subsection (c) of this section, in Anne Arundel, Calvert, Charles, Frederick, 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. *In Montgomery County, easements and interests conveyed under this section may be perpetual or for periods of not less than 5 years. Easements or interests previously conveyed may be extended for any period of time. A tax credit granted under this section shall be effective as long as the State, local, or federal government, or the Maryland-National Capital Park and Planning Commission, holds the easement or interest.*

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved May 14, 1969.