

CHAPTER 741

(House Bill 1175)

AN ACT to add new Section 11-40.2 to the Baltimore County Code, 1958 Edition and 1966 Supplement, (being Article 3 of the Code of Public Local Laws of Maryland), title "Baltimore County," subtitle "Finance and Taxation Generally," subheading "Article V. Taxes and Tax Sale," to follow immediately after Section 11-40.1 thereof, to provide for the granting of a tax credit based upon the permanent total disability of the taxpayer.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 11-40.2 be and it is hereby added to the Baltimore County Code, 1958 Edition and 1966 Supplement, (being Article 3 of the Code of Public Local Laws of Maryland), title "Baltimore County," subtitle "Finance and Taxation Generally," subheading "Article V. Taxes and Tax Sale," to follow immediately after Section 11-40.1 thereof, and to read as follows:

11-40.2

(a) *The county council, by ~~resolution or~~ ordinance enacted under its usual procedure, may provide for a tax credit on the basis of the permanent total disability of the taxpayer, as to property taxes imposed upon real and personal property, by the particular political subdivision. The tax credit may be applicable to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county further shall provide for the procedures and conditions applicable to any such tax credit.*

(b) *The valuation and assessment of all such property shall be made and accomplished in all respects as for other real and personal property in the particular subdivision.*

(c) *Every tax credit granted under this section is for a one year period only, subject to possible renewal upon the application of the taxpayer.*

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

Approved May 14, 1969.

CHAPTER 742

(House Bill 1188)

AN ACT to repeal and re-enact, with amendments, Section 255(e) AND SECTION 255(I) of Article 93 of the Annotated Code of Maryland (1964 REPLACEMENT VOLUME AND 1968 Supplement), title "Testamentary Law," subtitle "Orphans' Court," increasing the sum paid to each judge of the Orphans' Court of Somerset County for each day of his attendance upon the sessions of the court RELATING TO PAYMENTS FOR ATTENDANCE