

giving Day and Christmas. Any day which but for the action of the board of directors of any bank would be a legal holiday shall not be a legal holiday for that banking institution. All laws concerning legal holidays shall apply or not apply to any banking institution acting under the provisions of this section according to the action of its board of directors in declaring such day to be or not to be a legal holiday.

77.

## ARTICLE 100

EVERY STATE EMPLOYEE SHALL BE ENTITLED TO OBSERVE WITH PAY THE LEGAL HOLIDAYS ENUMERATED IN SECTION 9 OF ARTICLE 13 OF THIS CODE, AS AMENDED FROM TIME TO TIME, ON THE DAYS PROVIDED IN SECTIONS 9 AND 11 OF ARTICLE 13 OF THIS CODE, AS AMENDED FROM TIME TO TIME. ANY STATE EMPLOYEE WHO FROM THE NATURE OF HIS DUTIES IS REQUIRED TO WORK ON ANY PORTION OF ANY OF THESE HOLIDAYS SHALL BE GIVEN COMPENSATORY TIME FOR SUCH WORK.

SEC. 2. *And be it further enacted,* That this Act shall take effect January 1, 1971.

Approved April 23, 1969.

## CHAPTER 207

(Senate Bill 112)

AN ACT to repeal and re-enact, with amendments, ~~Section 12F~~ SECTIONS 12F (A) AND (c) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1968 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," ~~providing for a mandatory~~ AUTHORIZING A tax credit for persons under sixty-five years of age who receive disability benefits under the Social Security Act.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That ~~Section 12F~~ SECTIONS 12F (A) AND (c) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1968 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and ~~it is~~ THEY ARE hereby repealed and re-enacted, with amendments, to read as follows:

12F.

(A) THERE IS HEREBY CREATED A MANDATORY MINIMUM TAX CREDIT FROM REAL PROPERTY TAXATION FOR SUBDIVISION PURPOSES FOR CERTAIN HOMEOWNERS BY REASON OF AGE AND INCOME AND AN OPTIONAL MINIMUM TAX CREDIT FROM REAL PROPERTY TAXATION FOR SUBDIVISION PURPOSES FOR CERTAIN HOMEOWNERS BY REASON OF DISABILITY. THE MANDATORY MINIMUM TAX CREDIT PROVIDED HEREIN APPLIES TO THE SEVERAL COUNTIES AND TO BALTIMORE CITY, BUT IT DOES NOT