

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1970.

Approved May 5, 1970

CHAPTER 538
(Senate Bill 65)

AN ACT to add new Section 405(f) to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to follow immediately after Section 405(e) thereof, to exempt charter boat receipts from admissions and amusement taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 405(f) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to follow immediately after Section 405(e) thereof, and to read as follows:

405.

(f) *No tax shall be levied or collected under this subtitle upon the gross receipts derived from amounts charged for admission to or use of charter boats.*

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1970.

Approved May 5, 1970

CHAPTER 539
(Senate Bill 74)

AN ACT to repeal and re-enact, with amendments, Section 73 of Article 77 of the Annotated Code of Maryland (1969 Replacement Volume), title "Public Education," subtitle "Chapter 6. The Public Schools," to provide ~~that the establishment of kindergartens shall be optional in each county~~ FOR THE TIME OF IMPLEMENTATION OF KINDERGARTEN PROGRAMS IN THE PUBLIC SCHOOLS OF THE COUNTIES IN THE STATE WITH SPECIAL PROVISIONS FOR ALLEGANY AND CARROLL COUNTIES.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 73 of Article 77 of the Annotated Code of Maryland (1969 Replacement Volume), title "Public Education," subtitle "Chapter 6. The Public Schools," be and it is hereby repealed and re-enacted, with amendments, to read as follows: