

27B.

Quarter Horse Racing

The Racing Commission may authorize two days of quarter horse racing annually to be held by the Cecil County Breeder's Fair, Inc., at Fair Hill, Maryland. The racing provided for in this section shall be generally in compliance with the other provisions of this article where applicable. The amounts deducted from the money wagered and the distribution thereof as well as the distribution of the profits shall be as prescribed in Section 27 of this article.

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

Approved April 15, 1970

CHAPTER 110

(Senate Bill 60)

AN ACT to repeal and re-enact, with amendments, Section 12F(b) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to exempt Railroad Retirement Act benefits as income when applying for the real estate tax benefit for certain home owners by reason of age and income.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 12F(b) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

12F.

(b) As used in this section, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, in common, or tenant by the entirety. "Gross income" means total gross income from all sources, [except the amount of old age, survivors, or disability benefits received under the Social Security Act, and] including but not limited to gifts, and whether or not included in the definitions of gross income for federal or State income tax purposes, but "gross income" does not include the amount of old age, survivors, or disability benefits received under the Social Security Act, as amended, or under the Railroad Retirement Act, as amended. "Combined gross income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportionable 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, which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or ex-