

PLIED BY THE APPLICABLE SUBDIVISION TAX RATE. For purposes of this section, the percentage of the real property tax assessed by a cooperative against any member shall not exceed the ratio of the amount the member paid for his membership to the total cost of all memberships at the time of the assessment. Application for tax credit shall be as provided in Section 49C of this Article.

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

Approved May 17, 1971.

CHAPTER 577
(House Bill 983)

AN ACT to repeal and re-enact, with amendments, Section 49(3) of Article 88B of the Annotated Code of Maryland (1969 Replacement Volume, 1970 Supplement), title "State Police," subtitle "State Police Retirement System," to permit the Superintendent of the Maryland State Police to join the State Police Retirement System of the State of Maryland, or the Employees' Retirement System of the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 49(3) of Article 88B of the Annotated Code of Maryland (1969 Replacement Volume, 1970 Supplement), title "State Police," subtitle "State Police Retirement System," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

49.

(3) "Employee" shall mean any officer or employee of the [Department of] Maryland State Police [other than the Superintendent of the Department of Maryland State Police,] for whom compensation is provided for by State appropriation, or whose compensation is paid from State funds, and whether paid on an annual, daily, or hourly basis. It shall exclude any person who is a member of or eligible to membership in the Teachers' Retirement System of the State of Maryland or the Employees' Retirement System of the State of Maryland or the Judges' Retirement System and any class of employees whose compensation is only partly paid by the State or who are serving on a temporary basis. In all cases of doubt, the Board of Trustees, provided for in Section 54 of this subtitle shall determine whether any person is an employee as defined in this subtitle, irrespective of the method of payment. *The Superintendent of the Maryland State Police as of July 1, 1971, and his successors in office may elect membership under the State Police Retirement System of the State of Maryland or under the Employees' Retirement System of the State of Maryland.*

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

Approved May 17, 1971.