

amended by Chapter 4 of the Acts of the Special Session of December 16, 1969, and as amended and supplemented by Chapter 702 of the Acts of 1970, and to add new Section 11C thereto, to follow immediately after Section 11B thereof, in order to designate what projects are to be funded in what amounts during the fiscal year 1972 by the Outdoor Recreation Land Loan of 1969 and to resolve any possible doubt about the validity and effectiveness of such designation which might arise from a conclusion that such designation is an appropriation of State debt requiring in the same measure a provision for the collection of an annual tax or taxes to provide for principal and interest payments on that debt.

WHEREAS, There has been established a program to finance the acquisition of land and the development of such land by the State and by its subdivisions for outdoor public recreational and open space purposes, said program being known as "Program Open Space," and

WHEREAS, Chapter 403 of the Laws of Maryland of 1969 (the "Act") authorized and directed the Board of Public Works to issue a State loan to be known as the "Outdoor Recreation Land Loan of 1969" in the aggregate amount of \$60,000,000, the net actual cash proceeds of which are to be expended to fund Program Open Space; and

WHEREAS, It was the intention of the General Assembly of Maryland in enacting the Act that the bonds evidencing the Outdoor Recreation Land Loan of 1969 would be sold over a 5-year period, beginning with the fiscal year 1969-1970, and that appropriation of the net actual cash proceeds realized from the sale of such bonds could be made annually by Acts of the General Assembly of Maryland designating the State and local projects to which such proceeds should be allocated; and

WHEREAS, The primary source of debt service of FOR the Outdoor Recreation Land Loan of 1969 is the State Property Transfer Tax laid by Section 6 of the Act and imposed pursuant to the provisions of Section 278A of Article 81 of the Annotated Code of Maryland, as set forth in Section 10 of the Act and as amended, and the secondary source of such debt service is the *ad valorem* property tax levied by Section 7 of the Act; and

WHEREAS, Question has been raised as to whether, considering the decisions of the Court of Appeals of Maryland in *Panitz v. Comptroller*, 247 Md. 501 (1967), and *Balensen v. Maryland Airport Authority*, 253 Md. 490 (1969), the General Assembly of Maryland can make the annual appropriations intended to be made under the Act without in the same bill expressly providing for the collection of an annual tax or taxes sufficient to cover the debt service on the bonds which will be sold under the Act to fund such appropriations; and

WHEREAS, The General Assembly wishes to resolve any such question by repealing the tax provisions of the Act, being Sections 6 and 7 thereof, as amended by Chapter 4 of the Acts of the Special Session of December 16, 1969 as repealed and re-enacted without change by Chapter 702 of the Acts of 1970, and by re-enacting those