

payable on and after July 1, 1968 for purposes of taxation for the State of Maryland only, and not for purposes of county or city taxation on all personal property, tangible or intangible, ~~or~~ OF whatever nature, excepting operating property of railroads which are not subject to taxation under Section 130 of this article, and excepting operating property of other public utilities and contract carriers.

Such credit shall be allowed on the income tax return for the taxable year in which the personal property tax is ~~due and payable~~ *actually paid*. In the event the credit for State personal property taxes herein provided is in excess of the Maryland income tax liability, such excess shall be refunded to the taxpayer.

In substantiation of this credit the taxpayer is required to submit with the income tax return a receipt or other evidence of payment of the personal property tax issued by the collecting authority.

Whenever the State personal property tax is claimed as a credit against the income tax, an appropriate modification must be made, increasing the taxable income base to the extent of the State personal property tax paid.

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

Approved May 6, 1971.

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## CHAPTER 383

(Senate Bill 674)

~~AN ACT to add a new Section 9E to Article 64A of the Annotated Code of Maryland (1968 Replacement Volume), title "Merit System," to follow immediately after Section 9D thereof, providing for the inclusion of all employees of the Roads Board of Dorchester County in the classified service of the State and subject generally to all the privileges and responsibilities provided in Article 64A of the Code and relating to the procedures for this inclusion.~~

AN ACT TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 334 OF THE CODE OF PUBLIC LOCAL LAWS OF DORCHESTER COUNTY (1961 EDITION, BEING ARTICLE 10 OF THE CODE OF PUBLIC LOCAL LAWS OF MARYLAND), TITLE "DORCHESTER COUNTY," SUBTITLE "ROADS," PROVIDING THE RIGHTS AND PROCEDURES FOR ANY DORCHESTER COUNTY EMPLOYEE ENGAGED IN THE CONSTRUCTION OR MAINTENANCE OF COUNTY ROADS OR BRIDGES AND HAVING A COMPLAINT OR GRIEVANCE, PROVIDING FOR THE POWERS AND DUTIES OF CERTAIN COUNTY OFFICERS AND EMPLOYEES IN RELATION THERETO, AND MAKING FURTHER PROVISION FOR THE POWERS AND DUTIES OF THE STATE SECRETARY OF PERSONNEL WITH RESPECT TO ANY SUCH COMPLAINT OR GRIEVANCE.