

phone number to be used by the consumer or debtor who questions the accuracy of the statement for any reason BUYER FOR BILLING INQUIRIES.

153-I.

Merchants and other retailers are permitted to offer a cash discount to consumers paying cash in lieu of using a credit card not withstanding any agreement to the contrary between the merchant and the issuer of the credit card.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1972 JANUARY 1, 1973.

Approved May 26, 1972.

CHAPTER 538

(House Bill 668)

AN ACT to repeal and re-enact, with amendments, Section 49C(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "When Taxes Are Payable," to change the time allowed for making application for tax credits under Section 12F of this Article in Worcester County AND QUEEN ANNE'S COUNTIES.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 49C(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "When Taxes Are Payable," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

49C.

(a) *Local governing body may designate administrative unit or official; rules and regulations; notice to taxpayers; time and manner of claiming credit.*—The governing body of each subdivision may designate the administrative unit or official to administer the program of tax credits provided in Section 12F of this article. The governing body of each subdivision shall also provide for the adoption and promulgation of rules and regulations not inconsistent with the provisions of Section 12F of Article 81 and for the modification, repeal or amendment from time to time of such rules and regulations, as deemed necessary for the efficient and convenient administration of this system of tax credits. The taxpayer shall be given a notice of the possible credit provided by Section 12F at the time his tax bill is sent to him. He shall not be required to submit the application in person. He may apply for the tax credit at any time up to September 1, of the taxable year, but if he has not made application on or before that date, the credit shall not be allowed; *except that in Worcester County AND QUEEN ANNE'S COUNTIES application may be made, and the credit allowed, at any time prior to or simultaneously*