

294.

(c) If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent. The return for a [minor] PERSON UNDER EIGHTEEN YEARS OF AGE shall be made by his guardian and the return for an incompetent or other disabled person shall be made by his guardian, committee or trustee.

SECTION 41. AND BE IT FURTHER ENACTED, That Sections 3(a) 20, 21, 26, 27, 29, [and 31] 31 and 45(c) of Article 88A of the Annotated Code of Maryland (1969 Replacement Volume and 1972 Supplement), title "Social Services Administration," [Subtitle "Child Care,"] Subtitles "In General," "Child Care", and "Aid to Families with Dependent Children," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

3.

(a) The State Department shall be the central, coordinating and directing agency of all social service and public assistance activities in this State, including aid to families with dependent children, old age assistance, public assistance, aid to the permanently and totally disabled, child welfare services, and any other social service and public assistance activities financed in whole or in part by the State Department. FOR THE PURPOSES OF THESE POWERS, CHILD WELFARE SERVICES BEING PROVIDED TO PERSONS UNDER EIGHTEEN (18) MAY CONTINUE AFTER THEIR EIGHTEENTH BIRTHDAY BUT NOT BEYOND THEIR TWENTY-FIRST BIRTHDAY.

20.

The following institutions, agencies, and societies whether incorporated or not shall obtain a license from the State for the activities herein mentioned:

(a) Those having the legal or physical care, custody, or control of one or more [minors] PERSONS UNDER EIGHTEEN YEARS OF AGE; and

(b) Those which act as child placement agencies, whether for adoption or otherwise. The placement of a child by anyone other than a licensed child placement agency, local department of social services or the child's natural parent or parents, grandparents or the child's natural parent's adult brothers or sisters is prohibited.

In each instance the license shall be issued by the Social Services Administration upon due proof of compliance with rules and regulations designed to secure the proper care of such minors, which rules and regulations the State Director of Social Services is hereby authorized to establish.

In the event that any other department of the State is also empowered by law to issue a license for any of the activities mentioned herein, the Social Services Administration is authorized to make cooperative arrangements with such other State department to the end that either one, but not both, will exercise the power to license, thus avoiding duplication of licensing.

21.

(c) Any entity, and any person not related by blood or marriage to a [minor] PERSON UNDER EIGHTEEN YEARS OF AGE, exercising care, custody or control in the nature of a parent or guardian, for one or more minors, prior to the exercise of such custody or control, shall obtain a license from the State Department of Social Services, except that no license shall be required: