

(B) EVERY PRINCIPAL, ASSISTANT PRINCIPAL OR AUTHORIZED SECURITY OFFICER OF A PUBLIC SCHOOL MAY CONDUCT A SEARCH OF THE PHYSICAL PLANT OF THE SCHOOL AND EVERY APPURTENANCE THEREOF INCLUDING STUDENTS' LOCKERS. THE RIGHT OF THE SCHOOL OFFICIAL TO SEARCH THE LOCKER MUST BE PREVIOUSLY ANNOUNCED OR PUBLISHED WITHIN THE SCHOOL.

(C) THE STATE DEPARTMENT OF EDUCATION SHALL GENERATE AND PROMULGATE RULES AND REGULATIONS RELATING TO SEARCHES PERMITTED UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.

CHAPTER 760

(House Bill 280)

AN ACT to repeal and re-enact, with amendments, Section 280(c) of Article 81 of the Annotated Code of Maryland (1972 Supplement), title "Revenue and Taxes," subtitle "Income Tax," [increasing the amount subtracted from adjusted gross income by certain retired or disabled individuals under certain conditions.] to provide for a subtraction from federal adjusted gross income of certain amounts received by certain aged and disabled persons for all taxable years ending after December 31, 1972, and to provide that the amount subtracted shall not exceed a certain average annual amount received in Maryland.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 280(c) of Article 81 of the Annotated Code of Maryland (1972 Supplement), title "Revenue and Taxes," subtitle "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

280.

(c) There shall be subtracted from federal adjusted gross income: (1) interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission or instrumentality of the United States and any other income to the extent includable in gross income for federal income tax purposes, but exempt from State income taxes under the laws of the United States; (2) to the extent included, undistributed corporate income attributed to individuals from small business corporations, as defined by Section 1371 of the Internal Revenue Code, as amended from time to time, which elected to be taxed in accordance with the provisions of subchapter "S" of the Internal Revenue Code; (3) payments received by policemen and firemen from pension systems for injuries or disabilities arising out of and in the course of their employment as policemen or firemen; [] and [] (4) for all taxable years ending after December 31, [1966] 1972, amounts received by an individual who has attained the age of 65 years before the close of the taxable year []; AND (5) FOR ALL TAXABLE YEARS ENDING AFTER DECEMBER 31, 1972, AN INDIVIDUAL WHO IS TOTALLY DISABLED [], as an annuity, pension, or endowment under a private, municipal, State or federal employee retirement system, and included in such