3480 INDEX

	Chap.	Page
Revenue and Taxes—Continued		
Property tax exemption for certain urban renewal property		
used for certain housing	734	1540
Baltimore County—		
Tax credits for elderly; requirements changed	240	612
Tax credits; eligibility requirements changed	240	612
Dorchester County—Unpaid personalty taxes; lien on both		
personal and real property	40	60
Eggs—Exemption from certain assessments for personal prop-		
erty taxes	581	1228
Frederick County—Historic districts; tax exemption	742	1565
Gasoline tax—Evasion; false information	766	1599
Housing corporations (nonprofit)—Exemption of property	• • • •	
from real property taxes	468	1034
·	100	1001
Howard County—		
Real property taxes; three-quarter year; overdue interest	900	500
rate	330	736
Tax credits for persons under 65	386	831
Income tax—		
Basis for contributions to care of mentally ill and mentally		
retarded	655	1361
Payment to municipal corporation certain percentage of net		
taxable income of residents of municipal corporations	261	637
References to a particular sex eliminated	387	832
Retirement benefits received by persons 65 and older; deduc-		
tions not to exceed certain amount	748	1575
Subtractions of certain retirement benefits received by		
disabled persons	760	1591
Operating losses sustained by certain disasters	400	847
Inheritance tax—		
Spouse included as lineal descendant when joint owner of		
savings account with decedent		1671
Step-children may pay	812	1671
Maryland Port Administration—International trade center		1065
Montgomery County-Real property taxes; three-quarter year;	2.0	2000
overdue interest rate	330	736
Motor vehicle fuel tax—Distribution of proceeds		864
Municipal corporations—Real property taxes; three quarter		00.
year; overdue interest rates		776
Property tax on shares of stock—Method of assessment		1583
Property taxes—		
Dates of finality may be October 1 or April 1; rate of interest		
on overdue taxes	782	1615
Interest computation on overdue State and local property		1019
taxes		1685
Property taxes (local)—Quarterly dates of finality permitted		
Railroads—Credit against county and municipal taxation		1615 71
· · ·	93	71
Real property—	<b>**</b> 0.4	
Assessments; appeal boards established		1618
Exemption for property of nonprofit housing corporations		1034
Mandatory phasing in of increases in value of assessable		
property		1157
Three-quarter year taxes; interest rate on overdue and in		707
arrears	330	736