

87.

THE DEPARTMENT OF EMPLOYMENT AND SOCIAL SERVICES, IN THE ADMINISTRATION OF A PROGRAM OF COMMUNITY HOME CARE SERVICES FOR THE ELDERLY, AND TO THE EXTENT POSSIBLE, SHALL AFFORD TRAINING TO, AND UTILIZE, ELDERLY PERSONS TO PERFORM COMMUNITY HOME CARE SERVICES. THE ELDERLY PERSONS COMPENSATED FOR THEIR SERVICES UNDER THIS PROGRAM ARE NOT SUBJECT TO ANY OF THE PROVISIONS OF THE STATE MERIT SYSTEM UNDER ARTICLE 64A OF THIS CODE OR TO THE PROVISIONS OF ANY MERIT SYSTEM OF A POLITICAL SUBDIVISION. THE DEPARTMENT [OF EMPLOYMENT AND SOCIAL SERVICES] HAS SOLE AUTHORITY FOR DETERMINING ALL CONDITIONS OF EMPLOYMENT AND RATES OF COMPENSATION.

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

Approved May 7, 1973.

CHAPTER 217

(Senate Bill 246)

AN ACT to repeal and re-enact, with amendments, Sections 4E(b) of Article 14B of the Annotated Code of Maryland (1968 Replacement Volume), title "State Boat Act,"; and to add new Section 12G(c)(3) to the same Article and title to provide for amortization and payment of interest on bonds issued for the financing of projects, and to provide for an increase in the Maryland titling tax for boats.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 4E(b) of Article 14B of the Annotated Code of Maryland (1968 Replacement Volume), title "State Boat Act," be and it is hereby repealed and re-enacted, with amendments, and that a new Section 12G(c)(3) be added to said article and subtitle, to follow immediately after Section 12G(c)(2) thereof, and to read as follows:

4E

(b) Except as provided in Section 4B, in Section 4D(b) and in subsection (c) of this section, and in addition to the fees prescribed in subsection (a) of this section, a tax is hereby levied on the issuance of every original certificate of title required under this article for a vessel and on the issuance of every subsequent certificate of title for the sale, resale or transfer of the vessel.

1. The Department shall be paid a tax by the applicant for a certificate of title at the rate of [three per centum (3%)] **FOUR PERCENTUM (4%)** of the gross sales price, or if no sale immediately precedes the application for title, the fair market value of the vessel for which a certificate of title is applied for and issued. The Department may require the submission to it of proof satisfactory to it in order to establish the tax due.

2. The tax imposed by this section shall accompany all applications for certificates of title issued on and after July 1, [1965] 1973, and shall be in lieu of the collection of any tax on the sale of vessel required under Sections 325 or 373 of Article 81 of this Code, as amended from time to time unless otherwise exempt