

constructed over or through any portion of any street or highway for OF any incorporated city or town of this State, such construction shall be in conformity with the grade or grades of such street or highway, as shall be approved by the municipal authorities of said city or town. Any violation of any provision of this section shall be a misdemeanor, and the person or corporation violating the same shall be liable to prosecution at the instance of said Commission, or at the instance of any taxpayer, and upon conviction, shall be fined an amount of not less than twenty-five dollars (\$25) and no more than one hundred dollars (\$100) for each offense. Any fine imposed under this section shall be collected pursuant to the provisions of Article 26, § 155; however, if the fine is imposed by the circuit court of any county or the Criminal Court of Baltimore, as the case may be, the fine when collected shall be paid to the State Roads Commission and by it applied to the maintenance fund of said Commission.

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

Approved May 7, 1973.

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CHAPTER 240

(Senate Bill 735)

AN ACT to repeal and re-enact, with amendments, Section 12F(c) of Article 81 of the Annotated Code of Maryland (1972 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," to change the tax credit for certain homeowners by reason of age and income in Baltimore County.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 12F(c) of Article 81 of the Annotated Code of Maryland (1972 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

12F.

(c) There shall be allowed upon the application of any homeowner who shall have attained the age of SIXTY YEARS FOR BALTIMORE COUNTY OR sixty-five years FOR THE ~~[[REST]]~~ OTHER SUBDIVISIONS OF THE STATE by the July 1 which is the first day of the taxable year for which the credit is sought, or there may be allowed upon the application of any homeowner who has not attained the age of sixty-five years and who receives benefits as a result of a finding of permanent and total disability under the Social Security Act or under the Railroad Retirement Act, and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of SEVEN THOUSAND DOLLARS (\$7,000) IN BALTIMORE COUNTY OR five thousand dollars (\$5,000.00) FOR THE ~~[[REST]]~~ OTHER SUBDIVISIONS OF THE STATE for the calendar year immediately preceding the fiscal year of application, a single tax credit from subdivision real property taxes upon the dwelling for which application for tax credit is made, which tax credit shall equal 50% of the assessed value of such dwelling or IN BALTIMORE COUNTY, FIVE THOUSAND DOLLARS (\$5,000), AND IN THE OTHER SUBDIVISIONS, four thousand dollars (\$4,000.00), whichever is the lesser amount, multiplied by the applicable subdivision tax rate. Application for tax credit shall be as provided in §49C of this article.