

certain real property tax credit for persons who are under 65 years of age and totally disabled under the Social Security Act or Railroad Retirement Act, and to provide for the manner of determining this credit.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 12F(c-1) be and it is hereby added to Article 81 of the Annotated Code of Maryland, (1969 Replacement Volume and 1972 Supplement), title "Revenue and Taxes", subtitle "What Shall be Taxed and Where", to follow immediately after Section 12F(c) thereof, and to read as follows:

12F.

(C-1) IN HOWARD COUNTY, IN ADDITION TO THE MANDATORY TAX CREDIT PROVISIONS IN SUBSECTION (C) OF THIS SECTION 12F, ANY HOMEOWNER WHO HAS NOT ATTAINED THE AGE OF 65 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 DOES NOT EXCEED \$5000 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR OF APPLICATION, SHALL BE ALLOWED A SINGLE TAX CREDIT FROM THE COUNTY'S REAL PROPERTY TAXES ON THE DWELLING FOR WHICH THE APPLICATION FOR THE TAX CREDIT IS MADE. THIS TAX CREDIT SHALL EQUAL 50% OF THE ASSESSED VALUE OF THE DWELLING OR \$4,000, WHICHEVER IS THE LESSER AMOUNT, MULTIPLIED BY THE APPLICABLE COUNTY TAX RATE. APPLICATION FOR A TAX CREDIT SHALL BE AS PROVIDED IN SECTION 49C OF THIS ARTICLE.

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

Approved May 21, 1973.

CHAPTER 387

(Senate Bill 360)

AN ACT to repeal and re-enact, with amendments, Section 312(b) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume) title "Revenue and Taxes" subtitle "Income Tax" to eliminate a reference to a particular sex in the income tax law.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 312(b) of Article 81 of The Annotated Code of Maryland (1969 Replacement Volume) title "Revenue and Taxes" subtitle "Income Tax" be and it is hereby repealed and re-enacted, with amendments, to read as follows:

312.

(b) The provisions of this section shall not apply to any payments of salary, wages or compensation for personal services of any kind for the employer for the following: