

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Subsection 12F(e) [[of]] 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 Subsection 12F(d) thereof, [[be and it is hereby enacted]] to read as follows:

12F.

(E) THERE SHALL BE ALLOWED UPON THE APPLICATION OF ANY HOMEOWNER IN ANNE ARUNDEL COUNTY (1) WHO HAS ATTAINED THE AGE OF SIXTY-FIVE YEARS BY THE JULY 1 WHICH IS THE FIRST DAY OF THE TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT OR (2) 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, IS NOT IN EXCESS OF FIVE THOUSAND DOLLARS (\$5,000.00) 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 THE DWELLING OR FOUR THOUSAND DOLLARS (\$4,000.00), WHICHEVER IS THE LESSER AMOUNT, MULTIPLIED BY THE APPLICABLE SUBDIVISION 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 402
(Senate Bill 464)

AN ACT to repeal and re-enact, with amendments, Section 255 and to repeal Sections 261A and 261B of Article 27 of the Annotated Code of Maryland (1971 Replacement Volume and 1972 Supplement), title "Crimes and Punishments," subtitle "Crimes and Punishments," subheading "Gaming," to [[include Allegany and Garrett Counties within the provisions of this act.]] include Allegany and Garrett Counties within the list of counties exempted from the prohibition against certain games of chance conducted by certain organizations.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 255 and to repeal Sections 261A and 261B of Article 27 of the Annotated Code of Maryland (1971 Replacement Volume and 1972 Supplement), title "Crimes and Punishments," subtitle "Crimes and Punishments," subheading "Gaming," be and it is hereby repealed and re-enacted, with amendments, to read as follows: