

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved April 30, 1974.

CHAPTER 297

(Senate Bill 47)

AN ACT concerning

Howard County - Tax Credits

FOR the purpose of requiring Howard County to allow a certain real property tax credit for persons found totally disabled by the Civil Service Commission under certain conditions and changing the amount of credit allowed to qualified elderly and disabled persons.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes

Section 12F(c-1)

Annotated Code of Maryland

(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 12F(c-1) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

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, OR BY THE CIVIL SERVICE COMMISSION, 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