

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

Approved April 30, 1974.

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CHAPTER 313

(Senate Bill 237)

AN ACT concerning

Taxes - Credits

FOR the purpose of providing a certain tax credit for persons retired from the Armed Forces and correcting the language therein.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes

Section 12F(c)

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) 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Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows: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) There shall be allowed upon the application of any homeowner who [shall have] HAS attained the age of sixty years for Baltimore County or sixty-five years for the 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 OR [[WHO IS RETIRED FROM]] UNDER THE PROVISIONS OF FEDERAL ACTS FOR MEMBERS OF THE ARMED FORCES OF THE