

establish]] establishing the procedures and qualifications for this property tax relief and providing for the funding and effectiveness of this Act.

BY repealing "[and re-enacting, with amendments,]]

Article 81 - Revenue and Taxes
Sections 12D and 12F
Annotated Code of Maryland
(1969 Replacement Volume and 1973 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Sections 12F-1 and 12F-2 to be under new
subtitles "Property Tax Credits for Homeowners" and
"Property Tax Relief for Renters", respectively,
Annotated Code of Maryland
(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That as of June 30, 1975, Sections 12D and 12F of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland, as these sections exist on that date, be and they are hereby repealed:

Article 81 - Revenue and Taxes

[12D.

(a) The governing body of every county and municipality in this State, by resolution or ordinance enacted under its usual procedure therefor, may provide for a tax credit additional to the credit provided by § 12F of this article on the basis of age of the taxpayer, income or means of the taxpayer, and the value of property, as to property taxes imposed upon real property in such particular subdivision. The tax credit may apply to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county or municipality may further provide for the procedure or conditions applying to any such tax credit. An ordinance or resolution enacted pursuant to the authority of this subsection may, subject to the restriction imposed by subsection (b), incorporate by reference § 12F of this article, so that the additional credit provided by such ordinance or resolution takes the form of an increase in the amount of credit provided by § 12F or a lessening or modification of conditions of eligibility, or procedural requirements therefor. In Baltimore, Carroll, Howard, Montgomery,