

shall be submitted to the legal and qualified voters thereof for their adoption or rejection in pursuance of directions contained in Article XIV of the Constitution of this State. At that general election, the vote on this proposed amendment to the Constitution shall be by ballot, and upon each ballot there shall be printed the words "For the Constitutional Amendments" and "Against the Constitutional Amendments", as now provided by law. Immediately after the election, all returns shall be made to the Governor of the vote for and against the proposed amendment, as directed by Article XIV of the Constitution, and further proceedings had in accordance with Article XIV.

Approved May 31, 1974.

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CHAPTER 884

(Senate Bill 921)

AN ACT concerning

Income Tax [[- Declarations of Estimated Tax]]

FOR the purpose of changing the date on or before which an amended declaration of estimated tax shall be filed and one-fourth of the estimated tax due shall be paid, authorizing political subdivisions of the State to adopt an accrual method for reporting revenues for budget purposes, authorizing the Comptroller to make certain estimates of the local share of the income tax, providing for a certification of such estimates by a certain date, and relating generally to the accrual of revenues for budgetary purposes.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes  
Section 283(c) and 312(j)  
Annotated Code of Maryland  
(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 283(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Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows: