

COUNTY LOCAL LAWS

which the credit is sought]] SIXTY-FIVE (65) YEARS OF AGE OR MORE, or [[he must]] TO PERSONS WHO receive disability benefits as a result of a finding of permanent and total disability under the Social Security Act, RAILROAD RETIREMENT ACT, OR ANY SIMILAR ACT ADOPTED BY THE FEDERAL GOVERNMENT, OR BY ANY STATE, COUNTY OR MUNICIPAL GOVERNMENT; provided, however, that the combined gross income (as defined in Section 12F (b) of Article 81 of the Annotated Code of Maryland, as enacted by Chapter 110 of the 1970 Laws of Maryland) of said person shall not be in excess of five thousand dollars (\$5,000.00) for the calendar year immediately preceding the fiscal year application. [[In accordance with the provisions of Section 49C of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), a person may apply for said tax credit at any time up to September 1 of the taxable year.]]

(c) Every person, firm or corporation making any such sales within Anne Arundel County, Maryland, shall bill for collection said tax from the purchasers of said services and report and remit the same, under oath, on or before the twenty-fifth (25) day of the second succeeding calendar month to the County Controller of Anne Arundel County upon forms to be supplied by him.

(d) The tax imposed by this Section shall not apply to any of the following:

- (i) Sales to the United States of America; provided, however, that nothing contained in this section shall be construed to exempt any instrumentality or agency of the United States of America which is subject to the taxing power of Anne Arundel County, Maryland, from taxation hereunder;
- (ii) Sales to the State of Maryland, or any of its political subdivisions, or agencies;
- (iii) Sales to any non-profit hospital, non-profit religious, non-profit charitable or non-profit educational institution or organization for use in carrying on the work of the hospital, organization or institution.

(e) If, after a diligent effort, the collecting agency is unable to collect said tax from the purchaser, said agency shall report to the Controller the name and address of such purchaser, the nature of the services rendered, the amount paid therefor (if any), and the date