subdivisions in estimates to be furnished to the political subdivisions by the State Department of Health during the month of December immediately preceding the beginning of the fiscal year concerned. Those estimates will be based on the same considerations as those which incorporated in the calculations in the Governor's recommended budget. Following the close of the fiscal year for which the deposit is made, the State Department of Health shall make a final calculation of the exact amount required for the county to satisfy the provisions of this subsection. If that amount exceeds the amount which the political subdivision had placed on deposit, the additional local requirement will be reported to the political subdivision concerned, and the political subdivision shall appropriate and forward that amount to State Department of Health within eighteen (18) months after receipt of the report. If the final calculation shows that the amount placed on deposit was excess of the required amount to satisfy subsection, the State Department of Health will credit the differences to each subdivision concerned in the estimates it forwards to each political subdivision in December of each year, as provided at the outset of this subsection.

(d) In order to participate in this program, each county and Baltimore City is authorized and required to levy such taxes as are necessary to provide for the payments required by this [subsection] SECTION.

## 132A.

- (a) Notwithstanding any provision of this subtitle to the contrary, no member of any volunteer first-aid, ambulance and rescue squad in Queen Anne's County shall be required to complete any other course or program other than the American Red Cross advanced first-aid program or the emergency medical technicians program.
- (d) Any member of an existing volunteer first-aid, rescue and ambulance squad shall be certified by the Queen Anne's County fire and ambulance commission as being qualified for emergency medical service programs for a period of 2 years if that member applies to the Queen Anne's County fire and ambulance commission by October 1, 1974. At the end of the period the member shall comply with the requirements for annual certification.

The County Commissioners of Queen Anne's County shall be held harmless and shall not [be] BE liable for damage to life or property resulting from acts of persons certified by the commission hereunder.