

## MONTGOMERY COUNTY

INCLUDING BUT NOT LIMITED TO GIFTS, AND WHETHER OR NOT INCLUDED IN THE DEFINITIONS OF "GROSS INCOME" FOR FEDERAL OR STATE INCOME TAX PURPOSES, INCLUDING ANY INCOME RECEIVED UNDER SOCIAL SECURITY AND THE RAILROAD RETIREMENT, AND ANY INCOME RECEIVED AS A RESULT OF A FINDING OF PERMANENT AND TOTAL DISABILITY BY THE SOCIAL SECURITY ACT, THE RAILROAD RETIREMENT ACT, OR BY AN AGENCY OF A MUNICIPAL CORPORATION, COUNTY, STATE GOVERNMENT, FEDERAL GOVERNMENT OR THE DISTRICT OF COLUMBIA, AND THE INCOME RECEIVED FROM ANY PUBLIC OR PRIVATE RETIREMENT OR DISABILITY SYSTEM. THE TERM "COMBINED TOTAL INCOME" MEANS THE TOTAL INCOME OF ALL OWNERS AND ALL PERSONS ACTUALLY RESIDING IN THAT SAME UNIT EXCEPT THOSE PERSONS PAYING A REASONABLE FIXED RENTAL CHARGE.

## Section 2. Severability.

The provisions of this Act are severable, and if any provisions, sentence, clause, section or part thereof is held illegal, invalid or unconstitutional or or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of the Act or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Act would have been adopted if such illegal, invalid or unconstitutional provision, sentence, clause, section or part had not been included therein, and if the person or circumstances to which the Act or any part thereof is inapplicable had been specifically exempted therefrom.

## Section 3. Effective date.

The County Council hereby declares that an emergency exists and that this legislation is necessary for the immediate protection of the public health and safety. Therefore, this emergency legislation shall take effect on the date on which it becomes law. This legislation shall apply to claims for a tax credit for the taxable year 1973, beginning July 1, 1973, and taxable years thereafter.

Approved December 20, 1973