

applied or interpreted to have any effect upon or application to any event or happening occurring prior to the effective date of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

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CHAPTER 782

(House Bill 1519)

AN ACT concerning

Income Tax Deductions -  
Preservation of Historic Property

FOR the purpose of correcting a certain error by amending the definitions of "certified historic structure" and "certified rehabilitation" to eliminate reliance on certifications by the United States Secretary of the Interior as to the historic character or significance of the structure; correcting a certain error by amending and clarifying the definition of "substantially rehabilitated property" by including a certain amount as an alternative to the adjusted basis of the property; and further clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 281A(b), (c), (e), and (m)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 281A(b), (c), (e), and (m) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

281A.

(b) "Certified historic structure" means a building or structure which is either (i) listed in the National Register (16 U.S.C.A. 470), or (ii) located in