

or apply to the salary of the persons specified by this Act in office on the effective date of this Act, but the provisions of this Act concerning the salary of the persons specified by this Act shall take effect at the beginning of the next following term of office.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 17, 1977.

CHAPTER 578

(House Bill 1640)

AN ACT concerning

Circuit Breaker Tax Credits - Residency Requirement

FOR the purpose of providing that certain homeowners, otherwise eligible, may not be disqualified from receiving certain tax credits because of institutionalization in certain facilities under certain circumstances.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-1(b) (4)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 12F-1(b) (4) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

12F-1.

(b) As used in this section, the following words have the meanings specified:

(4) "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where it is erected, which is used as the principal residence of that homeowner or homeowners. No dwelling may be deemed a principal residence which is not actually occupied or expected to be actually occupied by the homeowner or homeowners for more than six months of some 12-month