

community health and welfare services.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 20(b-2) of Article 15A - Budget and Fiscal Planning, of the Annotated Code of Maryland (1976 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 15A - Budget and Fiscal Planning

20.

(b-2) Beginning with the budget submitted for the 1977 fiscal year and in every fiscal year afterwards, the Governor shall submit to the General Assembly a listing of the amount of reduction in the revenues of the State or the revenues of local government collected by the State as a result of exemptions from taxation. The listing shall include an estimate of the revenue lost from the exemption, the purpose of the exemption, the persons, organizations or part of the population which benefit from the exemption, and whether or not the exemption conflicts with another State program. The Governor annually shall submit recommendations with respect to the repeal or amendment of any exemption. The listing shall include, but not be limited to, the following revenue sources:

(1) Real property tax--Exemptions in § 9 of Article 81.

(2) Personal property tax--Exemptions in § 9A of Article 81.

(3) Individual income tax--Subtraction modifications in § 280 (c) of Article 81.

(4) Individual income tax--Personal exemptions in § 286 of Article 81.

(5) Individual income tax--Deductions allowed in taxpayer's federal adjusted gross income as defined in the laws of the United States.

(6) Corporate income tax--Subtraction modifications in § 280A (c) of Article 81.

(7) Corporate income tax--Deductions allowed in taxpayer's federal adjusted gross income as defined in the laws of the United States.

(8) Sales and use taxes--Exemptions in §§ 326 and 375 of Article 81.

(9) Tobacco tax--Exemptions in §§ 326 and 375 of Article 81.

(10) Liquor tax--Exemptions in §§ 131-133 of Article