

353 of the Acts of 1972; Chapter 481 of the Acts of 1973; Chapter 632 of the Acts of 1974; Chapter 564 of the Acts of 1975; Chapter 719 of the Acts of 1976)

By adding to

Chapter 403 of the Acts of 1969
~~Section 11K~~ Section 11K and 11I
(To follow immediately after Section 11J thereof,
as added by Chapter 719 of the Acts of 1976)

Preamble

WHEREAS, There has been established a program to finance the acquisition of land and the development of that land by the State and its subdivisions for outdoor public recreational and open space purposes, this program being known as "Program Open Space"; and

WHEREAS, Chapter 403 of the Acts of 1969 (the "Act"), as amended by Chapter 353 of the Acts of 1972, Chapter 632 of the Acts of 1974, and Chapter 564 of the Acts of 1975, authorized and directed the Board of Public Works to issue a State loan to be known as the "Outdoor Recreation Land Loan of 1969" in the aggregate amount of \$88,000,000, the net actual cash proceeds of which are to be expended to fund Program Open Space; and

WHEREAS, It was the intention of the General Assembly of Maryland in enacting the Act, as amended by Chapter 626 of the Acts of 1972, that the bonds evidencing the Outdoor Recreation Land Loan of 1969 would be sold over a ten-year period, beginning with the fiscal year 1969-1970, and that appropriation of the net actual cash proceeds realized from the sale of these bonds could be made annually by Laws of the General Assembly of Maryland designating the State and local projects to which these proceeds would be allocated; and

WHEREAS, The primary source of debt service for the Outdoor Recreation Land Loan of 1969 is the State Property Transfer Tax laid by Section 6 of the Act and imposed pursuant to the provisions of Section 278A of Article 81 of the Annotated Code of Maryland, as set forth in Section 10 of the Act, and the secondary source of the debt service is the ad valorem property tax levied by Section 7 of the Act, as amended; and

WHEREAS, Question has been raised as to whether, considering the decisions of the Court of Appeals of Maryland in *Panitz v. Comptroller*, 247 Md. 501 (1967), and *Balensen v. Maryland Airport Authority*, 253 Md. 490 (1969), the General Assembly of Maryland can make the annual appropriations intended to be made under the Act without in the same bill expressly providing for the collection of an annual tax or taxes sufficient to cover