

MARYLAND, That Section 32A(c) 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Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

32A.

(c) The provisions of this section do not apply to Cecil[, ] AND Queen Anne's[, Somerset, and Worcester] counties.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

CHAPTER 689

(House Bill 1378)

AN ACT concerning

Worcester County - Alcoholic Beverages  
(Taxation)

FOR the purpose of defining a taxpayer in Worcester County with regard to the laws concerning alcoholic beverages.

BY adding to

Article 2B - Alcoholic Beverages  
Section 140  
Annotated Code of Maryland  
(1976 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section (s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 2E - Alcoholic Beverages

140.

IN WORCESTER COUNTY "TAXPAYER" MEANS AN INDIVIDUAL WHO OWNS REAL ESTATE IN WORCESTER COUNTY IN HIS OWN NAME, EITHER INDIVIDUALLY OR JOINTLY WITH OTHERS, AND ACTUALLY PAYS REAL ESTATE TAX IN WORCESTER COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.