

bills which amend Section 12F-1 of Article 81 of the Maryland Annotated Code. These bills, generally known as the "circuit breaker extension bills," repeal and reenact Section 12F-1 for the purpose of extending circuit breaker tax relief to homeowners who are not 60 years of age or older and who are not permanently disabled, but who, on the basis of income, are provided with a partial tax credit on their real property taxes.

While the new Section 12F-1 has many similarities to the present section, many adjustments were made in the definitional sections in response to various problems which became apparent during the administration of the circuit breaker program which took effect on July 1, 1974. This bill does establish a new procedure for the provision of a tax credit to the "partial credit homeowner," that is, those homeowners not yet 60 or disabled. These homeowners make application for their tax credit directly to the Department of Assessments and Taxation, and if the credit is allowed, receive from the Department a voucher which may be presented to the county or Baltimore City in partial payment of the property tax, or if the property tax is paid, for a tax refund. The portions of the bill providing a tax credit to the partial credit homeowner are repealed automatically on July 1, 1981, without further action by the General Assembly.

For the reasons set forth in our opinion of May 23, 1974, to the Honorable Marvin Mandel, we believe that these circuit breaker extension bills are constitutional.

House Bills 1178, 89, and 861 and Senate Bill 738 each amend provisions of the present Section 12F-1. While we have reviewed these bills and find each of them to be constitutional, if the circuit breaker extension bills are signed, these bills should not be signed. If they are signed prior to the circuit breaker extension bills, they will be repealed by the signing of those bills. If they are signed after the circuit breaker extension bills, they will amend nonexistent subsections of Section 12F-1. In addition, the concepts set forth in these bills are incorporated in the tax credit extension bills.

House Bill 1178 and Senate Bill 738 both amend the present Section 12F-1(b) (5) to correct an inadvertent reference to Section 12F-6 instead of Section 12F-7. This same correction has been made in both House Bill 1168 and Senate Bill 731 in Subsection 12F-1(a) (10).

House Bill 89 amends Section 12F-1(b) (1) of the present law. The purpose of this bill is to permit a disabled homeowner who has qualified for total disability benefits but has not begun receiving the same to qualify for a tax credit. We believe that inadvertently in the line between Line 83 and 84 of the bill, the word "for" has been deleted.