

In addition, the Attorney General has advised me that House Bill 861 should not be signed if House Bill 1168 is signed. A copy of the Opinion of the Attorney General is attached and should be considered a part of this veto message.

For these reasons, I have decided to veto House Bill 861.

Sincerely,  
Blair Lee III  
Acting Governor

Letter from State Law Department on House Bill 861

April 19, 1978

The Honorable Blair Lee, III  
Acting Governor of Maryland  
State House  
Annapolis, Maryland 21401

Re: House Bill 1168, Senate Bill 731, House Bill 861, House Bill 1178, Senate Bill 738, House Bill 89, House Bill 865

Dear Governor Lee:

House Bill 1168 and Senate Bill 731, both enacted by the 1978 session of the General Assembly, are identical 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