

other unit. A person who is a member of such a unit on the effective date of this Act shall remain a member for the balance of the term to which he was appointed, unless he sooner dies, resigns, or is removed pursuant to the provisions of law.

SECTION 15. AND BE IT FURTHER ENACTED, That except as expressly provided to the contrary in this Act, any transaction affected by or flowing from any change of nomenclature or any statute here amended, repealed, or transferred, and validly entered into before the effective date and every right, duty, or interest flowing from the statute remains valid after the effective date and may be terminated, completed, consummated, or enforced as required or permitted by any statute amended, repealed, or transferred by this Act as though the repeal, amendment, or transfer had not occurred. If the change in nomenclature involves a change in name or designation of any State agency, the successor agency shall be considered in all respects as having the powers and obligations granted the former agency.

SECTION 16. AND BE IT FURTHER ENACTED, That the continuity of every department, board, commission, committee, agency or other unit affected by this Act is retained. The personnel, records, files, furniture and fixtures and other properties, and all appropriations, credits, assets, liabilities, and obligations of each retained unit are continued as the personnel, records, files, furniture, fixtures, properties, appropriations, credits, assets, liabilities, and obligations of the agency under the laws enacted by this Act.

SECTION 17. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1978.

Approved April 3, 1978.

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## CHAPTER 23

(Senate Bill 805)

### AN ACT concerning

#### Income Tax - Itemized Deductions

FOR the purpose of authorizing a Maryland income taxpayer to itemize his deductions on his State income tax return, regardless of his election to use the standard deduction in determining his federal taxable income, as if he had elected to itemize his deductions for federal purposes; providing for a reduction to the amount of itemized deductions; providing that the deductions may not exceed a certain amount; providing that this Act applies only to a certain taxable year; and providing