power to Anne Arundel County. Although House Bill 914 did not clearly provide that the taxing power granted would expire July 1, 1979, it was the intent of the sponsors that this authority would extend for only 2 years.

This Act provides that the taxing power granted in Chapter 494 of 1977 will expire in 2 years from now (1981); now, therefore,

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 81 - Revenue and Taxes

411C.

- (a) The County Council for Anne Arundel may by ordinance, enacted from time to time pursuant to its legislative procedure, levy, impose, and collect a sales or use tax upon fuels and utilities used by commercial and industrial businesses; residential, commercial and industrial telephone service; and space rentals.
- (b) Any revenues collected under the authority of this section within the boundaries of the City of Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis and to Anne Arundel County.
- (C) THIS GRANT OF TAXING POWER SHALL EXPIRE ON JULY 1, 1981.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

## CHAPTER 363

(House Bill 904)

AN ACT concerning

Property Tax Exemptions Credits - Anne Arundel and Frederick Counties - Ruritan Clubs

FOR the purpose of exempting-from-all-property-taxation--any authorizing the granting of a local property tax credit for property owned by Ruritan National, or Ruritan clubs, in Frederick County; and granting a local property tax credit for property owned by the Davidsonville Ruritan Foundation, Inc., in Anne Arundel County.