

(House Bill 1391)

AN ACT concerning

## Circuit Breaker - Application Deadline

FOR the purpose of providing that property tax credits under Article 81, Section 12F-1 may not be allowed unless the application is made on or before a certain date; providing that this Act shall terminate June 30, 1980; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 12F-1(f)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 81 - Revenue and Taxes

## 12F-1.

(f) The homeowner may apply for the tax credit no later than [September 1] ~~APRIL~~ JUNE 1 of the taxable year in which the tax credit is sought, on a standard form to be provided by the Department. If the application has not been made on or before [the date specified] ~~APRIL~~ JUNE 1, the tax credit may not be allowed, except that the supervisor of assessments may, upon good cause shown, accept any application submitted after September 1 but not later than September 30. Upon making a final determination whether to accept or reject a late application, the supervisor of assessments shall notify the homeowner, in writing, of the decision].

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall remain effective until the end of June 1980, and with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect. This Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 29, 1979.