

for GOOD [extraordinary] cause shown by the moving party and only with the permission of the administrative judge of the court where the matter is pending.

(b) The judges of the Court of Appeals of Maryland are authorized to establish additional rules of practice and procedure for the implementation of this section in the Criminal Court of Baltimore City and in the various circuit courts throughout the State of Maryland.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 6, 1980.

CHAPTER 379

(House Bill 209)

AN ACT concerning

Property Tax Credits - Land Installment Contracts

FOR the purpose of including the interest of a land installment purchaser within the definition of "legal interest" with regard to property tax credits.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-1(a)(7) and 12F-7(b)(2)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(a) (7) "Homeowner" means every person who by July 1 of the taxable year in which the credit is to be allowed, actually resides in a dwelling in which the person has a legal interest. Legal interest includes A PURCHASE PURSUANT TO A LAND INSTALLMENT CONTRACT, AS DEFINED BY § 10-101(B) OF THE REAL PROPERTY ARTICLE, AND any life estate, whether as sole owner, joint tenant, tenant in common, tenant by the entirety or through membership in a cooperative.

12F-7.