

the sale of these bonds could be made annually by laws of the General Assembly of Maryland designating the State and local projects to which these proceeds would be allocated; and

WHEREAS, The primary source of debt service for the Outdoor Recreation Land Loan of 1969 is the State Property Transfer Tax laid by Section 6 of the Act and imposed pursuant to the provisions of Section 278A of Article 81 of the Annotated Code of Maryland, as set forth in Section 10 of the Act, and the secondary source of the debt service is the ad valorem property tax levied by Section 7 of the Act, as amended; and

WHEREAS, Question has been raised as to whether, considering the decisions of the Court of Appeals of Maryland in *Panitz v. Comptroller*, 247 Md. 501 (1967), and *Balensen v. Maryland Airport Authority*, 253 Md. 490 (1969), the General Assembly of Maryland can make the annual appropriations intended to be made under the Act without in the same bill expressly providing for the collection of an annual tax or taxes sufficient to cover the debt service on the bonds which will be sold under the Act to fund these appropriations; and

WHEREAS, The General Assembly wishes to resolve this question by repealing the tax provisions of the Act, being Sections 6 and 7, as amended by Chapter 4 of the Acts of the Special Session of December 16, 1969, and as repealed and reenacted without change by Chapter 702 of the Acts of 1970, Chapter 730 of the Acts of 1971, Chapter 353 of the Acts of 1972, Chapter 481 of the Acts of 1973, Chapter 632 of the Acts of 1974, Chapter 564 of the Acts of 1975, Chapter 719 of the Acts of 1976, Chapter 647 of the Acts of 1977, Chapter 781 of the Acts of 1977, and Chapter 916 of the Acts of 1978, and by reenacting those provisions without change and adding new Section 11N to the Act, which allocates funds for fiscal year 1981; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That chapter(s) of the Acts of the General Assembly be repealed, amended, or enacted to read as follows:

Chapter 403 of the Acts of 1969, as amended by
Chapter 916 of the Acts of 1978

6.

That for the primary source of payment of the principal of and the interest on the bonds or Certificates of Indebtedness issued under the provisions of this Act as the same become due and payable, there shall be and is hereby laid an annual tax which shall consist of such amounts as may be necessary of the proceeds of the tax on written instruments, imposed pursuant to the provisions of Section 278A of Article 81 of the Annotated Code of Maryland as set forth in Section 10 of this Act.