b. In carrying out the duties prescribed by this subtitle, the Commission may utilize its own staff or may contract with any appropriate, independent, qualified third party. THE LEGISLATIVE AUDITOR MAY PERFORM THE AUDIT PROVIDED FOR BY THIS SECTION.

No such contractor shall release or publish or otherwise use any information made available to it under its contractual responsibility unless such permission is specifically granted by the Commission.

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

Approved May 27, 1980.

## CHAPTER 753

(House Bill 543)

AN ACT concerning

Income Tax - Deduction - Use of Vehicles for Charitable Purposes

FOR the purpose of allowing an additional deduction from federal adjusted gross income for State income tax purposes for the use of a-passenger an automobile for certain charitable purposes; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 281(a)-and-(a-1) 280(c) 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

281-

(a)--If---a--resident---individual--has--itemized--his deductions-from-adjusted-gross income--in--determining--his federal--taxable--income,--he--may--elect-in determining-his taxable-income-under-this-article-to-deduct-the-sum-of such itemized--deductions--for-personal exemptions):