

to the circuit court for the county in which the handicapped child resides or, if he resides in Baltimore City, to the Baltimore City Court.

[(g)] (H) Except for a review by a circuit court or by the Baltimore City Court, any review requested by a parent or guardian of a handicapped child shall be conducted in conformity with this section and any applicable federal law.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

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CHAPTER 197

(House Bill 1101)

AN ACT concerning

Garrett County - Real Property Tax Credit

FOR the purpose of altering the tax credit for prompt payment of real property tax in Garrett County; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 48(b)

Annotated Code of Maryland

(1980 Replacement Volume)

(As enacted by Chapter 176 of the Acts of the General Assembly of 1966)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

48.

(b) Any county, city or town, or taxing district as to its own taxes, may allow such discounts for payments made prior to this day of October 1, and may impose and collect after October 1 such penalties for failure to make payment by or after that day, as prior to the date of finality may have been fixed by resolution of the county commissioners or county council, ordinance or resolution of the city or town, or resolution of the governing body of the tax district as the case may be; and the county, city or town, or taxing district authorities from time to time may adopt,