

Preamble

WHEREAS, There has been established a program to finance the acquisition of land and the development of that land by the State and its subdivisions for outdoor public recreational and open space purposes, this program being known as "Program Open Space"; and

WHEREAS, Chapter 403 of the Acts of the General Assembly of 1969 (The "Act"), as amended by Chapter 353 of the Acts of the General Assembly of 1972, Chapter 632 of the Acts of the General Assembly of 1975, and Chapter 563 of the Acts of the General Assembly of 1979, authorized and directed the Board of Public Works to issue a State loan to be known as the "Outdoor Recreation Land Loan of 1969" in the aggregate amount of \$56,000,000, the net actual cash proceeds of which are to be expended to fund Program Open Space; and

WHEREAS, It was the intention of the General Assembly of Maryland in enacting the Act, that the bonds evidencing the Outdoor Recreation Land Loan of 1969 would be sold over a period of years, beginning with fiscal year 1969-1970, and that appropriation of the net actual cash proceeds realized from the sale of these bonds would be made annually by laws of the General Assembly designating the State and local projects to which these proceeds would be allocated; and

WHEREAS, Chapter 626 of the Acts of the General Assembly of 1972, and Chapter 443 of the Acts of the General Assembly of 1977 extended until 1990 the life of Program Open Space, including the period of time in which the bonds evidencing the Outdoor Recreation Land Loan of 1969 would be sold; 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 Section 278A of Article 81 of the Annotated Code of Maryland, and the secondary source of debt service is the ad valorem property tax levied and imposed by Section 7 of the Act; 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 *Balansen v. Maryland Airport Authority*, 253 Md. 490 (1969), the General Assembly 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