worked, conditions and place of employment, prevailing practices in the locality, and other factors deemed by the Secretary to be relevant under the circumstances.

- (2) "DESIGNATED EMPLOYEES" UNDER THIS SUBSECTION INCLUDES STATE EMPLOYED FIRE FIGHTERS.
- (3) NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION, STATE EMPLOYED FIRE FIGHTERS ARE ENTITLED TO SHIFT DIFFERENTIAL PAY FOR QUALIFYING HOURS WORKED WITHOUT REGARD TO THE STARTING TIME OF THEIR SHIFT.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

## CHAPTER 688

(House Bill 1115)

AN ACT concerning

Washington County - Property Tax Credit - Improvement and Construction

FOR the purpose of allowing the governing bodies of Washington County and any municipality in the County to allow property tax credits against local taxes for improvements or construction of real property; requiring that the credit be created in a certain manner; allowing the governing body to establish terms, amount and duration of the credit; providing for the administration of and a certain basis for the credit; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 9C(o-1) Annotated Code of Maryland (1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

9C.