

shall include rented as well as owned property and tangible personal property having a permanent situs within this State and used in the trade or business shall be included as well as real property. The Comptroller of the Treasury shall have the right, in those cases where circumstances warrant, to alter any of the above rules as to the use of the separate accounting method or the formula method, the weight to be given the various factors in the formula, the manner of valuation of rented property included in the property factor and the determination of the extent to which tangible personal property is permanently located within the State.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984 and be applicable for all taxable years beginning after December 31, 1983.

Approved May 15, 1984.

CHAPTER 295

(House Bill 684)

AN ACT concerning

Office of the Governor - Services to the Handicapped

FOR the purpose of reauthorizing and renaming the Office for the Coordination of Services to the Handicapped and the State Advisory Council for the Coordination of Services to the Handicapped; revising the duties of the Office and the Advisory Council; increasing altering the membership of the Advisory Council; providing for removal of certain members; providing for a certain termination date for the Office, subject to the Maryland Program Evaluation Act; providing for certain effective dates; and generally relating to the Office for the Coordination of Services to the Handicapped and the Advisory Council.

BY repealing

Article 41 - Governor - Executive and Administrative
Departments
Section 159 and 160 and the subheading "Office for the
Coordination of Services to the Handicapped"
Annotated Code of Maryland
(1982 Replacement Volume and 1983 Supplement)

BY adding to

Article 41 - Governor - Executive and Administrative