

Board of Public Works shall determine the matter, and the Board's decision is final. The County Executive and County Council of Anne Arundel County have until June 1, 1987, to present evidence satisfactory to the Board of Public Works that the matching fund will be provided. If satisfactory evidence is presented, the Board shall certify this fact to the State Treasurer and the proceeds of the loan shall be expended for the purposes provided in this Act. If this evidence is not presented by June 1, 1987, the proceeds of the loan shall be applied to the purposes authorized in Article 78A, § 3 of the Code.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1985.

Approved May 21, 1985.

CHAPTER 236

(Senate Bill 792)

AN ACT concerning

Retail Sales Tax and Use Taxes - Nonprofit
Cemetery Companies - Exemption

FOR the purpose of providing an exemption from the retail sales ~~tax--for--certain--nonprofit--cemetery-companies-and-certain~~ corporations and use taxes for certain cemetery companies operated exclusively for the benefit of its members or which are nonprofit and for which certain corporations are engaged solely in the business of the disposal of bodies by cremation or burial; and authorizing the Comptroller to treat possession of a certain determination letter from the Internal Revenue Service as evidence of qualification for the exemption.

BY adding to

Article 81 - Revenue and Taxes
Section 326~~(aa)~~ (aaa)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes