

(ii) Not less than 20 percent of the cost of the minimum program in any county.

(3) The counties participating in the program together shall provide through local taxes approximately 60 percent of the total statewide cost of the minimum program.

(b) (1) Each year, each county public library system that participates in the minimum library program shall be provided [~~\$6.50~~] ~~\$7.50~~ \$6.75 for each resident of the county, to be used for operating and capital expenses. The State shall share in this amount.

(2) Any county may provide an amount greater than its share under the cooperative program, but the State may not share in the excess.

(c) For fiscal year 1987, and each fiscal year thereafter, the employer social security contributions paid by the State for any eligible position in a county public library system may not exceed 7.15 percent of that part of the salary paid which is included within the social security wage base as defined in federal law.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

CHAPTER 522

(House Bill 957)

AN ACT concerning

Income Tax - Preservation of Historic Property

FOR the purpose of changing the itemized deduction for certain expenses incurred in the rehabilitation of certified historic property to a subtraction modification.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(19) and 281A
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)