- (3) IN NO YEAR SHALL THE LICENSEE'S EXPENDITURE FOR CAPITAL IMPROVEMENTS, MARKETING, PUBLIC RELATIONS, PROMOTIONS, AND MAINTENANCE BE LESS THAN THE AVERAGE EXPENDITURE OF THE LICENSEE FOR THE 3 FISCAL YEARS PRECEDING THE ENACTMENT OF THIS LEGISLATION FOR EACH OF THE ABOVE LISTED AREAS. IN CALCULATING THE MINIMUM REQUIRED EXPENDITURE, A LICENSEE MAY NOT INCLUDE IN THE CALCULATION ANY ALLOWANCE FOR INCOME TAX CONSEQUENCES RESULTING FROM THE INCREASED FUNDS.
- (4) THE REPORT SUBMITTED TO THE COMMISSION AND TO THE FISCAL COMMITTEES UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL BE SUBMITTED UNDER PENALTY OF PERJURY.
- (B-5) (1) A LICENSEE MAY NOT WILLFULLY AND KNOWINGLY MAKE OR CAUSE TO BE MADE ANY FALSE STATEMENT OR ENTRY IN THE REPORT REQUIRED TO BE FILED UNDER SUBSECTION (B-4)(2) OF THIS SECTION.
- PARAGRAPH (1) OF THIS SUBSECTION IS GUILTY OF A MISDEMEANOR AND, UPON CONVICTION, PUNISHABLE BY A FINE NOT TO EXCEED \$1,000 OR IMPRISONMENT NOT TO EXCEED 1 YEAR, OR BOTH.

SECTION-2:--AND-BE-IT-FURTHER-ENACTED;-That-this-Act---shall take-effect-July-1;-1987:

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent on the taking effect of Chapter of the Acts of 1987 (S.B. 1001)(7lr3399), and if Chapter does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

CHAPTER 756

(Senate Bill 403)

AN ACT concerning

Anne Arundel County - Erosion Control Tax Levy

FOR the purpose of authorizing the Anne Arundel County Council to impose a certain tax under certain conditions for the construction, maintenance, repair, or reconstruction of erosion control works, to pay for certain costs related to a project authorized by the County Council; requiring that the tax be imposed in the same manner as other county taxes; and