- (A) THE COURT MAY MODIFY A BECREE-CONCERNING-CHIBD-SUPPORT FOR-PAYMENTS CHILD SUPPORT AWARD SUBSEQUENT TO THE FILING OF A PETITION MOTION FOR MODIFICATION AND UPON A SHOWING OF A MATERIAL CHANGE OF CIRCUMSTANCE.
- (B) THE COURT MAY NOT RETROACTIVELY MODIFY A BECREE EGNEERNING CHILD SUPPORT AWARD PRIOR TO THE DATE OF THE FILING OF THE PETITION MOTION FOR MODIFICATION.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 17, 1988.

## CHAPTER 339

(Senate Bill 707)

AN ACT concerning

Sales Tax and Use Taxes - Exemption for Handicapped

FOR the purpose of exempting from the retail sales and use tax taxes the sale of tangible personal property for installation in a motor vehicle to provide access to, or permit operation of, the motor vehicle by a handicapped person; and providing for the effective date of this Act.

BY adding to

Article 81 - Revenue and Taxes Section 326(fff) Annotated Code of Maryland (1980 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes
Section 375(b)
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General Section 11-211(b) Annotated Code of Maryland