

[(c) (5) The] A political [subdivisions] SUBDIVISION of the State [are authorized to] MAY adopt the accrual method for reporting revenues for purposes of preparing and revising [any of their] ITS annual [budgets] BUDGET..

TITLE 9. REVENUE AND TAXES.

SUBTITLE 1. AUTHORIZATION TO TAX OR BORROW MONEY TO PROVIDE FOR GENERAL WELFARE.

[262.] 9-101. TAX AUTHORIZED GENERALLY.

(A) AUTHORIZATION.

[The] A county [commissioners of each county of this State, the taxing body or bodies of each incorporated town or city, which has availed] OR MUNICIPAL CORPORATION THAT AVAILS itself of the provisions of this subtitle[, are hereby authorized and empowered, and there is herewith granted unto the county commissioners of such county, and the taxing body or bodies of each such incorporated town or city the power to levy county taxes, town or city taxes, as the case may be, of an amount] MAY IMPOSE A TAX not [in excess of 8¢] EXCEEDING 8 CENTS on each [one hundred dollars (\$100.00)] \$100 of assessable property[, subject to THE PROPERTY TAX IN THAT county[, town] or MUNICIPAL CORPORATION [city taxes, as the case may be], to be collected according to law [all sum or sums so collected by such county, town or city to].

(B) LIMITATION.

A TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION MAY be used ONLY for [the following purposes and no other:

(a) For] the general protection and preservation of the public safety, peace, health and welfare of the State and [each such entity thereof] THE COUNTY OR MUNICIPAL CORPORATION by providing the destitute and unemployed [inhabitants] RESIDENTS of [such entity with] THE COUNTY OR MUNICIPAL CORPORATION WITH:

(1) assistance, food, shelter, supplies, necessities, and other relief, either alone[,] or in conjunction and cooperation with the State or federal government[.]; OR

[(b) For the general protection and preservation of the peace, safety, health and welfare of the State, and each such entity thereof by providing] (2) work and labor [for the destitute and unemployed residents and inhabitants to such entity; such work and labor to be provided], either ALONE OR as a part of a general State or federal government plan [or to be undertaken by such entity alone].

[263.] 9-102. AUTHORIZATION TO INCUR DEBT.

(A) AUTHORIZATION.