

SECTION 6. AND BE IT FURTHER ENACTED, That if any provision of this Act or the application thereof to any person or circumstance is held invalid for any reason in a court of competent jurisdiction, the invalidity does not affect other provisions or any other application of this Act which can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable.

SECTION 5 7. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved March 20, 1989.

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#### CHAPTER 8

(Senate Bill 785)

AN ACT concerning

#### Targeted Tax Relief Act of 1989

FOR the purpose of providing, for Maryland income tax purposes, a subtraction from federal adjusted gross income for certain individuals whose income is not greater than certain poverty thresholds levels; allowing an additional exemption in a certain amount for certain blind or elderly individuals to determine Maryland taxable income; repealing a provision allowing additional standard deductions for certain blind or elderly individuals; increasing certain minimum limitations applicable to the standard deduction; increasing the amount that an individual may deduct for certain exemptions to determine Maryland taxable income; altering the formula for calculating credits and increasing the maximum credits available under the State program of property tax credits for renters; requiring certain actions within a specified period with regard to the State program of property tax credits for renters; altering the formula for calculating credits, and increasing the maximum eligible assessed value and maximum grants in the State program of property tax credits for homeowners; requiring the Comptroller to pay from the income tax revenue certain amounts to certain counties and Baltimore City for a certain fiscal year; requiring the Comptroller to pay from the income tax revenue certain amounts to certain municipal corporations for a certain fiscal year; providing for the termination of a