

SECTION 3. AND BE IT FURTHER ENACTED, That \$550,000 of transfer tax revenues allocated for Program Open Space under Title 5, Subtitle 9 of the Natural Resources Article in Fiscal Year 1997 shall be credited to the Dedicated Purpose Account of the State Reserve Fund established under § 7-310 of the State Finance and Procurement Article. Of the total \$550,000, an amount not to exceed \$250,000 shall be used to reimburse Prince George's County for costs incurred to modify its computerized property tax billing and collection system in order to comply with this Act, and an amount not to exceed \$300,000 shall be used to reimburse municipal corporations in the State for costs incurred to modify their computerized property tax billing and collection systems in order to comply with this Act. The Governor may appropriate these funds at the 1996 Session. The appropriation may be expended upon certification by the State Department of Assessments and Taxation that costs being claimed for reimbursement by Prince George's County or a municipal corporation were incurred for the purposes described in this section.

SECTION 4. AND BE IT FURTHER ENACTED, That in order to make the transition to semiannual property tax payment and collection systems efficient and effective, it is the intent of the General Assembly that the counties work cooperatively with each other and with the municipal corporations to modify their property tax collection data processing and related management systems, and that to the extent feasible, resources, systems, and technology should be shared to minimize costs.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 1995 and shall be applicable to all tax years beginning after June 30, 1996, contingent on the appropriation of at least \$2,700,000 in the supplemental budget for Fiscal Year 1996 to the counties and municipalities to reimburse for costs incurred to modify computerized property tax billing and collection systems to comply with the provisions of Section 1 of this Act.

SECTION 6. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect September 1, 1995.

SECTION 7. AND BE IT FURTHER ENACTED; That Sections 3 and 4 of this Act shall take effect June 1, 1995.

Approved May 9, 1995.

CHAPTER 124

(Senate Bill 648)

AN ACT concerning

State Taxes Income Tax – Credits for Clean-Fuel Vehicles and Refueling Property

FOR the purpose of allowing certain taxpayers a credit against certain State taxes the State income tax for the cost of purchase of alternative-fuel and electric vehicles, and for certain property installed on a vehicle for the purposes of permitting the vehicle to be propelled by certain alternative fuels, and for the installation of certain