Further provided that in the 1996 Legislative Session, the Governor shall propose legislation authorizing State individual income tax relief beginning in taxable year 1997 to the extent financially prudent and in the best interests of the people of Maryland.

Further provided that any use of this appropriation to offset reductions in federal appropriations shall be in the form of special fund appropriations

200,000,000

## 90.01.02.01 Dedicated Purpose Account

General Fund Appropriation, to provide funds to meet expenditure requirements resulting from changes in federal law, regulation or fiscal policies, provided, however, that up to \$20,900,000 of this appropriation may be applied toward the general fund expenses of a one time "employee special payment program". This program would provide one-time payments of \$400 to each state employee in a regular position on September 1, 1995 who has held a position of regular employment with the state without interruption since January 1, 1995. It is the intent of the General Assembly that this program be implemented only if the general fund balance attained at the end of FY-1995 exceeds that estimated when the budget was enacted by at least \$20,900,000. The Governor is hereby authorized to address the costs of implementing this provision associated with funds other than the general fund through appropriate charges to agency accounts, including such budget amendments as may be required. A report indicating total costs of the program by agency and fund shall be submitted no later than November 30, 1995, provided that this \$50 million appropriation shall be restricted for transfer to the Revenue Stabilization Account (budget code 90.01.01.01) to be used to help meet the 5% of