

- (5) the Potomac Trials;
- (6) a race at the Cape Pine Farm in Church Hill, Queen Anne's County;
- (7) ~~EXCEPT AS PROVIDED IN § 11-403(A)(6) OF THIS TITLE~~, a race held by the Great Pocomoke Fair, Inc. on any day during and in conjunction with the Great Pocomoke Fair; and
- (8) any other steeplechase or hunt-type race.

11-403.

(a) The Comptroller shall pay from the Special Fund an annual grant of:

- (1) \$600,000 to the Maryland Agricultural Fair Board to promote State and county agricultural fairs and exhibits;
- (2) \$100,000 to Prince George's County to replace money formerly received from the admissions and amusement tax;
- (3) \$40,000 to the Great Frederick Fair to support exhibition harness racing with money for construction and maintenance of new stalls, track maintenance, and purses;
- (4) \$50 to the City of Bowie for each day that the training facilities are open at the Bowie Race Course Training Center; [and]
- (5) \$75,000 to the Maryland Agricultural Education Foundation, Inc., to promote and enhance statewide agricultural education; AND
- (6) AN AMOUNT NOT TO EXCEED \$30,000 IN FISCAL YEAR 1998 AND \$20,000 IN EACH FISCAL YEAR THEREAFTER TO THE GREAT POCOMOKE FAIR, INC. TO SUPPORT EXHIBITION HARNESS RACING WITH MONEY FOR CONSTRUCTION AND MAINTENANCE OF NEW STALLS, TRACK MAINTENANCE, AND PURSES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1997.

Approved May 22, 1997.

CHAPTER 645

(House Bill 166)

AN ACT concerning

Estate Tax and Inheritance Tax – Refunds

FOR the purpose of authorizing the Comptroller to pay an overpayment of Maryland estate tax directly to the register of wills to be applied against the inheritance tax under certain circumstances; authorizing a register of wills, under certain circumstances, to pay an overpayment of inheritance tax directly to the Comptroller