(1988 Volume and 1990-Supplement)

BY repealing and reenacting, without amendments;

Article Tax General

Section 8 101(a) and 10 307(a) and (e)

**Annotated Code of Maryland** 

(1988-Volume and 1990 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-221(a)

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

## Preamble

WHEREAS, There are approximately 6,000 Marylanders with developmental disabilities on the waiting list for community services; and

WHEREAS, Every year at least 100 persons with developmental disabilities require an emergency out-of-home residential placement; and

WHEREAS, Every year approximately 300 persons with developmental disabilities graduate from special education and need day habilitation or supported employment services; and

WHEREAS, The Fiscal Year 1992 budget provides no funds for additional emergency placements or transitioning students; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

## Article - Tax - General

<del>1 101.</del>

(K-1) "LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX" MEANS THE TAX IMPOSED UNDER TITLE 8, SUBTITLE 5 OF THIS ARTICLE.

SUBTITLE 7A. LONG DISTANCE TELECOMMUNICATIONS COMPANY
FRANCHISE TAX REFUNDS

2 7A 01.

THE COMPTROLLER SHALL PAY REFUNDS RELATING TO THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX FROM THE GENERAL FUND OF THE STATE.