

INDEX

	Chapter	Page
State fire marshals killed in the performance of duties, death benefits to survivors, provisions added	122	1636
State Retirement and Pension Systems -		
Additional payroll deductions, authorization to allow by rule or regulation, provisions added	288	2165
Appropriation to	3	53 193 207 228
Contributions to pension system Annuity Savings Funds, permitted to be paid in cash at retirement	105	1601
Expense fund allocations for investment management services, authorization termination date extended	287	2165
Former retirement systems members and their beneficiaries permitted to rejoin under specified conditions, provisions added	58	1472
Military service credit, provisions altered	563	3191
Payment of part of the State contribution to Teachers System by counties in FY 1993, provisions added	470	2769
Reemployment of retired members, exemption from termination of retirement allowance for elected officials of municipal corporations and county constitutional officers	340	2280
Revenue and Taxes --		
Administrative appeal process for contested tax cases, hearing requirements altered	262	2081
Alcohol and Tobacco Tax Division, appropriation to	3	40 204 228
Beer tax, revenue share to counties	3	17
Corrective bill, supplement adopted	487	2956
Excise tax, exemption for motor vehicles transferred to a grandchild, added	145	1675
Franchise Tax -		
Real estate mortgage investment conduit, exemption from financial institution franchise tax, clarified	605	3370
Franchise tax, revenue share to counties	3	15
Harness racing revenue tax, exemption repealed	647	3490
Hotel Rental Tax -		
Authorized for all code home rule counties	580	3270
Dorchester County -		
Authorized	537	3096
Maximum rate, provisions altered for all code home rule counties .	592	3333
Howard County -		
Development impact fees, County authorized to impose	239	1989
Income Tax -		
Capital gains subtraction modification, modified, then repealed for tax years after 1991; FY92 revenues to be used to supplement the 1992 appropriation for State aid to education	671	3600
Division, appropriation to	3	39
Filing and appeals deadlines extended for persons serving in combat zones/Operation Desert Storm	5	242
Furnaces using used oil, subtraction modification added for	126	1646