

(3) A board of county commissioners established or operating under Article 25 of the Code;

(4) Baltimore City;

(5) A municipal corporation established or operating under Article 23A of the Code;

(6) The Maryland-National Capital Park and Planning Commission;

(7) The Washington Suburban Sanitary Commission;

(8) THE NORTHEAST MARYLAND WASTE DISPOSAL AUTHORITY;

[(8)](9) A community college or board of trustees for a community college established or operating under Title 16 of the Education Article;

[(9)](10) A county public library or board of trustees of a county public library established or operating under Title 23, Subtitle 3 of the Education Article;

[(10)](11) The Enoch Pratt Free Library or board of trustees of the Enoch Pratt Free Library;

[(11)](12) The Washington County Free Library or the board of trustees of the Washington County Free Library;

[(12)](13) A special taxing district;

[(13)](14) A nonprofit community service corporation incorporated under Maryland law that is authorized to collect charges or assessments;

[(14)](15) Housing authorities created under Article 44A of the Code; and

[(15)](16) A sanitary district, sanitary commission, metropolitan commission, or other sewer or water authority established or operating under public local law or public general law.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1992.

Approved May 5, 1992.

CHAPTER 118

(House Bill 175)

AN ACT concerning

Income Tax - Child Care and Day Care Facility Expenses

FOR the purpose of requiring for Maryland income tax purposes an addition