

SECTION 15. AND BE IT FURTHER ENACTED, That Section 7 of this Act shall take effect June 1, 1992 and shall be applicable to all fiscal years beginning on or after July 1, 1992. Notwithstanding the provisions of § 16-205 of the Education Article, for Fiscal Year 1993 only, a community college is not required to, but may, at its discretion, provide a tuition waiver for a senior citizen who enrolls in a class at a community college.

SECTION 16. AND BE IT FURTHER ENACTED, That, except as otherwise provided in this Act, this Act shall take effect May 1, 1992.

Approved April 10, 1992.

CHAPTER 2

(Senate Bill 2)

AN ACT concerning

Budget Financing Act – Supplementary Provisions

FOR the purpose of altering the basis under which a supervisor of assessments shall notify an appropriate county legal officer of the filing of certain assessment appeals; requiring county governments to include on property tax bills a certain designation relating to owner occupancy; authorizing the governing body of a county or municipal corporation to grant a credit against the county or municipal corporation property tax imposed on real property to offset certain increases in county income tax revenues; repealing certain provisions relating to a certain State grant to certain counties; requiring the Comptroller to distribute certain amounts to certain counties and Baltimore City; providing for determination of the amount of the distribution to each county based on the statewide and county per capita yields from the county income tax for certain taxable years subject to certain limits; prohibiting a county from receiving a certain distribution if the county income tax rate is less than a certain percent for certain taxable years; providing for the sharing by the State and the counties of the cost of educating children with disabilities in certain nonpublic programs; altering the calculation of certain distributions of income tax revenues to certain municipal corporations and special taxing districts; altering the maximum county income tax rate that a county or Baltimore City may set, subject to certain requirements; altering the increments by which a county may increase or decrease its county income tax rate; altering tax rates and rate brackets under the Maryland income tax on individuals; providing for the application of the income tax rates to the joint Maryland taxable income of a husband and wife; requiring a husband and wife who file a joint federal income tax return to file a joint Maryland income tax return; allowing a subtraction modification under the individual income tax for certain earned income of a two-earner married couple filing a joint return; imposing a certain limitation on county income taxes imposed on an individual; requiring the Governor to include for certain fiscal years certain funds in the budget for the Revenue Stabilization Account of the State Reserve Fund; requiring the