

(3) For purposes of this section, "county or Baltimore City" means the governing body of the county or Baltimore City.

SECTION 3. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law or any contractual provision, for Fiscal Year 1993 only:

(a) Subject to the provisions of subsection (b) of this section, the governing body of a county or Baltimore City, or other legal entity or authority within the county or Baltimore City, may take any action necessary, including any action to reduce a previously approved appropriation, to prudently manage its fiscal affairs or to meet its obligations under this Act. Unless mutually agreed upon, a reduction in a previously approved appropriation, computed as a percentage of the reduction specified in Section 2 of this Act, may not exceed the previously approved appropriation's proportional share of the total Fiscal Year 1993 local appropriations. This subsection may not be interpreted to authorize additional taxation authority.

(b) Any reduction to a local appropriation for a county board as defined in § 1-101 of the Education Article authorized by subsection (a) of this section may not eliminate any position responsible for classroom instruction or reduce funds supporting related instructional materials and equipment.

SECTION 4. AND BE IT FURTHER ENACTED, That, notwithstanding the provisions of Title 5, Subtitle 4 of the Education Article, for Fiscal Year 1993 only:

(a) Increases in State public education aid in basic current expense, as provided under § 5-202(b) of the Education Article, and in compensatory education funds, as provided under § 5-202(e) of the Education Article, may be used to offset any decreases in a county board budget resulting from the reductions to the counties and Baltimore City made under the provisions of this Act.

(b) The accountability plan and report required under the provisions of Title 5, Subtitle 4 of the Education Article shall include the use of any Fiscal Year 1993 increases in State aid cited under subsection (a) of this section.

SECTION 5. AND BE IT FURTHER ENACTED, That, the Maryland State Retirement Agency shall continue to have the same authority to:

(a) Adopt regulations to define "eligible position" that the Agency had under the provisions of law in effect prior to the enactment of this Act; and

(b) Examine the records of and collect any moneys owed by local entities relating to the State's payments for Social Security contributions through Fiscal Year 1993 under the provisions of law in effect prior to the enactment of this Act.

SECTION 6. AND BE IT FURTHER ENACTED, That, notwithstanding § 10-106(b)(2) of the Tax - General Article, but subject to § 10-106(a), (b)(1), (c), and (d) of the Tax - General Article, for individual income taxes payable for calendar year 1993, Baltimore City may increase its county income tax rate. An increase in a county income tax rate under this section may not take effect unless Baltimore City notifies the Comptroller of the rate change on or before December 31, 1992. The Comptroller shall notify employers in the State to the extent the Comptroller deems necessary of a new