

ADMINISTER THE PROGRAM OF TAX CREDITS PROVIDED IN SECTION 12F OF THIS ARTICLE. THE GOVERNING BODY OF EACH SUBDIVISION SHALL ALSO PROVIDE FOR THE ADOPTION AND PROMULGATION OF RULES AND REGULATIONS NOT INCONSISTENT WITH THE PROVISIONS OF SECTION 12F OF ARTICLE 81 AND FOR THE MODIFICATION, REPEAL OR AMENDMENT FROM TIME TO TIME OF SUCH RULES AND REGULATIONS, AS DEEMED NECESSARY FOR THE EFFICIENT AND CONVENIENT ADMINISTRATION OF THIS SYSTEM OF TAX CREDITS. THE TAXPAYER SHALL BE GIVEN A NOTICE OF THE POSSIBLE CREDIT PROVIDED BY SECTION 12F AT THE TIME HIS TAX BILL IS SENT TO HIM. HE SHALL NOT BE REQUIRED TO SUBMIT THE APPLICATION IN PERSON. HE MAY CLAIM THE TAX CREDIT AT ANY TIME UP TO THE TIME HE PAYS THE TAX BILL.

(B) NOTWITHSTANDING ANY *provision of Section 300 of this Article, the Comptroller shall supply to any such authority* ADMINISTRATIVE UNIT OR OFFICIAL DESIGNATED UNDER THE PROVISIONS OF SUBSECTION (A) OF THIS SECTION, *upon application therefor, verification of gross income or combined gross income, as the case may be, as stated in any such application.*

(c) *Application for tax credit shall be made under oath or affirmation that the matters and facts stated in the application are true to the best of the applicant's knowledge, information and belief.*

SEC. 5. *And be it further enacted, That new Section 12H be and it hereby is added to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1966 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to follow immediately after Section 12G thereof and to be under the new subtitle "State Grants to Subdivisions," to read as follows:*

#### *State Grants To Subdivisions*

##### **12H.**

(a) *There is hereby granted out of the General Funds of the State for fiscal 1967-68, and thereafter, to each county of this State and to the City of Baltimore a grant which shall equal that proportion of the State property tax collected therein that a rate of ten cents (10¢) per one hundred dollars (\$100.00) of assessed valuation applied to the property in any such county, or the City of Baltimore, taxable at full rate for both State and county purposes, bears to the State property tax due in such county, or the City of Baltimore. THE DIRECTOR OF THE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL CERTIFY TO THE STATE COMPTROLLER THE ASSESSED VALUATION CORRECTED AS OF MAY 1 OF EACH YEAR, UPON WHICH VALUATION THE CALCULATION OF THE GRANT SHALL BE MADE.*

(b) *Payment of the State Grants to Subdivisions shall be made quarterly by the State Treasurer upon warrants of the State Comptroller, who* **BASED UPON CERTIFICATIONS BY THE DEPARTMENT OF ASSESSMENTS AND TAXATION, WHICH shall certify the amount payable to each county and to the City of Baltimore.**