

STRUCT IMPROVEMENTS, AND DEFRAID EXPENSES FOR THE MAINTENANCE OF PARK AND RECREATION AREAS UNDER THE CONTROL OF THE BOARD AND FOR THE SUPPORT OF THE PARK AND RECREATIONAL PROGRAMS. THE ACQUISITION OF PROPERTY, WITH THE APPROVAL OF THE COUNTY COMMISSIONERS, MAY BE BY PURCHASE, CONDEMNATION, GRANT, BEQUEST, DEVISE, OR LEASE OF THE FEE OR ANY LESSOR INTEREST, DEVELOPMENT RIGHT, ASSIGNMENT, COVENANT OR OTHER CONTRACTUAL RIGHT NECESSARY FOR PARK AND RECREATION PROGRAMS. THE COUNTY COMMISSIONERS HAVE THE POWER TO SELL OR IN ANY MANNER DISPOSE OF THESE PARKS AND RECREATIONAL PROPERTIES SUBJECT TO THE APPROVAL OF THE CHARLES COUNTY BOARD OF PARKS AND RECREATION.

(H) THE BOARD SHALL SUBMIT TO THE COUNTY COMMISSIONERS AN ANNUAL REPORT OF ITS ACTIVITIES, TOGETHER WITH RECOMMENDATIONS FOR FURTHER ACTIVITIES AND DEVELOPMENT OF THE COUNTY RECREATION PROGRAM. [IT SHALL ALSO SUBMIT AN ANNUAL BUDGET, PURSUANT TO THE REQUIREMENTS OF LAW, ITEMIZING THE APPROPRIATIONS NECESSARY FOR THE PERFORMANCE OF ITS FUNCTIONS AND DUTIES.] AN ANNUAL BUDGET SHALL BE SUBMITTED TO THE COUNTY COMMISSIONERS BY MARCH 1 OF EACH YEAR. A CERTIFIED AUDIT IS TO BE SUBMITTED TO THE COUNTY COMMISSIONERS AT THE END OF EACH FISCAL YEAR.

SEC. 2. *And be it further enacted,* That this bill shall take effect July 1, 1971.

Approved May 24, 1971.

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CHAPTER 697  
(House Bill 441)

AN ACT to repeal and re-enact, with amendments, Section 280 (c) of Article 81 of the Annotated Code of Maryland (1970 Supplement), title "Revenue and Taxes," subtitle "Income Tax," increasing the amount subtracted from adjusted gross income by certain retired employees under certain conditions, and to correct certain errors.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 280 (c) of Article 81 of the Annotated Code of Maryland (1970 Supplement), title "Revenue and Taxes," subtitle "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

280.

(c) There shall be subtracted from federal adjusted gross income: (1) interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission or in-