

(4) Occupied by a lessee who has attained the age of 60 years by [the] July 1 [which is the first day] of [the] ANY fiscal year [for] DURING which the tax is levied and imposed; or

(5) Occupied by a lessee who has not attained the age of 60 years and who receives benefits as a result of a finding of permanent and total disability under the Social Security Act or under the Railroad Retirement Act, and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of \$8,000 for the calendar year immediately preceding the fiscal year for which the tax is levied and imposed. For purposes of this paragraph "Gross Income" and "Combined Gross Income" have the meanings indicated.

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of this Act shall expire on July 1, 1977 without further action by the General Assembly.

SECTION 3. AND BE IF FURTHER ENACTED, That the provisions of this legislation are hereby declared to be severable and in case it be judicially determined that any word, phrase, clause, item, sentence, paragraph or subsection of this legislation be declared invalid, such decision shall not affect the validity of the Act in its entirety, or any part thereof, other than that so declared to be invalid.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 25, 1976.

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