

including the parties to the proceeding, except upon order of the Court.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved March 15, 1947.

CHAPTER 106.

(Senate Bill 87)

AN ACT to repeal and re-enact, with amendments, Section 223(o) of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as amended by Chapter 191 of the Acts of 1945, relating to exemption of certain payments to members of the Armed Forces of the United States.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 223(o) of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as amended by Chapter 191 of the Acts of 1945, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

223.

(o) Payments up to Fifteen Hundred Dollars (\$1,500.) received during the calendar years 1944, 1945 and 1946 as members of the armed forces of the United States and of the United States Maritime Service, U. S. Merchant Marine Cadet Corps and the United States Merchant Marine by residents of this State.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved March 15, 1947.

CHAPTER 107.

(Senate Bill 88)

AN ACT to repeal and re-enact, with amendments, Section 18 of Article 88A of the Annotated Code of Maryland (1943 Supplement), title "State Department of Public Wel-