

Article 26, and in Section 107 of Article 5 of the Annotated Code of Maryland, as within the power of the several Courts of this State to inflict punishment for contempt of Court.

(b) In default of the payment of any fine imposed under the preceding section the offender shall be committed to jail in accordance with the provisions of Section 4 of Article 38 of the Annotated Code of Maryland and any commitment to jail under the provisions hereof shall be directed to the Sheriff of Baltimore City and shall be subject to the provisions of Section 13 of Article 52 of the Annotated Code of Maryland.

(c) Any appeal from any action or order of a Judge of the People's Court under this section, shall be taken within ten days from the passage of such order or the taking of such action; and the proceedings in connection with any such appeal shall be subject to the provisions of Section 107 of Article 5 of the Annotated Code of Maryland.

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

Approved March 29, 1947.

CHAPTER 148.

(Senate Bill 43)

AN ACT to repeal and re-enact, with amendments, Sub-section (a) of Section 224 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the allowable deductions in the computation of net income.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (a) of Section 224 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

224. (a) All ordinary and necessary expenses except to the extent limited by Section 225 hereof paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensations for personal services actually rendered in producing taxable income.