

LAWS OF MARYLAND OF 1947

MARYLAND, Sct.:

At a Session of the General Assembly of Maryland, begun and held in the City of Annapolis, on the First day of January, 1947, and ending on the Thirty-first day of March, 1947, the Honorable William Preston Lane, Jr., being Governor of the State, the following Laws were enacted, to wit:

CHAPTER 1.

(Senate Bill 13)

AN ACT to repeal and re-enact, with amendments, Section 241 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", reducing the time the Comptroller is required to preserve income tax returns.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That* Section 241 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

241. (Returns to Be Preserved.) Returns received by the Comptroller under the provisions of this sub-title shall be preserved for seven years and thereafter until the Comptroller orders them to be destroyed.

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

Approved February 14, 1947.

CHAPTER 2.

(Senate Bill 15)

AN ACT to repeal Section 12½ of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Methods of Assessments", said section relating to freezing orders by agencies of the Federal government.