

CHAPTER 446

(House Bill 287)

AN ACT to repeal and re-enact, with amendments, Section 9(55) of Article 81 of the Annotated Code of Maryland (1962 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," extending a tax exemption already granted for shares of stock in any corporations licensed under the Small Business Investment Act of 1958, as amended.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9(55) of Article 81 of the Annotated Code of Maryland (1962 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(55) All shares of stock in any corporation licensed under the Small Business Investment Act of 1958, as amended (15 USCA 661 et seq., as amended), for the period January 1, 1959 through December 31, [1963] 1966. Any assessments made prior to June 1, 1961, upon the shares of stock of any such licensed corporation are hereby abated and any taxes paid prior to June 1, 1961, upon such assessments shall be refunded upon application by the taxpayer.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1963.

Approved April 17, 1963.

CHAPTER 447

(House Bill 288)

AN ACT to add a new Section 323(g) to Article 81 of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after Section 323(f) thereof, relating to the furnishing of identifying numbers under the State Income Tax Law, and providing that such numbers may be required.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 323(g) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after Section 323(f) thereof, and to read as follows:

323.

(g) ~~Supplying~~ SUPPLYING of Identifying Numbers.

(1) *When required by regulation prescribed by the Comptroller:*

(i) *Any person required under this subtitle to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.*