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Rules of Construction.

1929, ch. 226, sec. 1.

1. The provisions of this Article, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof, and as intended to make no substantive change in existing laws, except so far as such change shall be clearly manifest; and no implication of a change of intent shall arise by reason of a change in words or phraseology, or by reason of a relocation or rearrangement of sentences, phrases, sections or paragraphs except so far as such change of intent shall be clearly manifest.¹

¹ Cited in construing Sec. 7, *Tar Products Corp. v. Tax Comm.*, 176 Md. 296.

¹ Secs. 13 and 14 of ch. 226 of acts of 1929 are as follows:

Sec. 13. That if any section of this act or any provision of any section of this act, or the application thereof to any person or circumstances, or section of the Code of Public General Laws enacted or re-enacted or amended by this act, or any provision of any such section or the application thereof to any person or circumstances, is held invalid, the remainder of the act and of said section of the act or of said section of the Code of Public General Laws and the application thereof to other persons or circumstances shall not be affected thereby; and if any exemption or exception from any tax is held invalid, the tax shall apply without such exemption or exception.

Sec. 14. That all acts and parts of acts, whether Public General, Public Local, or Special, and all charters or ordinances of any city or resolutions of the County Commissioners, inconsistent with the provisions of this act, be and they are hereby repealed to the extent of such inconsistency, provided that all laws, charters, ordinances and resolutions repealed by this act shall nevertheless remain in force for the assessment and collection of any tax levied or incurred, or the enforcement of any penalty incurred, or the punishment of any crime committed, prior to the first day of June, 1929; provided, further, that nothing herein contained shall affect any contract by way of exemption from taxation or otherwise the obligation of which the State is precluded from impairing by the Constitution of the United States. And without limiting in any respect the generality of the foregoing language, it is hereby expressly declared that all state taxes for the year 1929, and all county and/or city taxes levied or which ought to have been levied before June 1st, 1929, and all collateral inheritance taxes in respect of any part of the estate of any decedent dying before June 1st, 1929, shall in all respects be levied, assessed, collected and paid as if this act had never been passed.