

the Comptroller are dissatisfied with the determination of the Circuit Courts for the Counties or the Baltimore City Court, as the case may be, they or either of them may within thirty (30) days from the final order entered by such Court appeal to the Court of Appeals of Maryland, and the Court of Appeals shall immediately hear and determine such appeal.

SEC. 5. *And be it further enacted*, That if any section, sub-section, sentence, clause or other provision of this Act or the application thereof to any person or circumstance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the remaining provisions of this Act and the application of such provisions to other persons or circumstances.

SEC. 6. *And be it further enacted*, That this Act is hereby declared to be an emergency law, and necessary for the immediate preservation of the public health and safety, and being passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved November 10, 1947.

CHAPTER 3.

(Senate Bill 3)

AN ACT to repeal and re-enact, with amendments, Sub-section (h) of Section 308 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", as said sub-section was enacted by Chapter 681 of the Acts of 1947, and to repeal and re-enact, with amendments, Sub-section (a) of Section 309 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Imposition of Tax", as said sub-section was enacted by Chapter 681 of the Acts of 1947.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (h) of Section 308 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", and Sub-section (a) of Section 309 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", sub-heading "Imposition of Tax", as said sub-sections were enacted by Chapter 681 of the Acts of