

The Comptroller shall deduct and retain the amount expended by the Comptroller during the preceding calendar quarter out of the budget appropriation for the Admissions Tax Division of the taxes collected under this sub-title to defray the cost of administration and shall pay the balance of said tax to the Mayor and City Council of Baltimore if the tax is collected from a place of amusement located within the City of Baltimore or to any incorporated town or City if the tax is collected from a place of amusement located within the said incorporated town or city within twenty days following the end of each calendar quarter. If the tax is collected from a place of amusement not located within the City of Baltimore or within an incorporated town or city situated in this State the Comptroller shall pay the net proceeds of the tax as hereinabove provided to the County Commissioners of the respective counties in which the tax is collected, except in Somerset County where the Comptroller shall pay the net proceeds of the tax as hereinabove provided to the County Treasurer for the use of the County Board of Education, with the approval of the County Commissioners, in constructing, altering, modifying, maintaining and operating school buildings in Somerset County.

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

Approved April 25, 1947.

CHAPTER 602.

(Senate Bill 16)

AN ACT to repeal and re-enact, with amendments, Section 224(k) of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", reducing the amounts of deductions allowed corporations on account of contributions or gifts in order to make the same correspond to the Federal law on the subject.

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Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows: