

26.

(c) All state, county and/or city taxes required to be levied upon assessments made by the State Tax Commission, and all State, county, municipal and other local taxes on tangible personal property by whomsoever assessed, shall be levied for the calendar year and as of the first day of January of such year as the date of finality.

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

Approved April 25, 1947.

CHAPTER 604.

(Senate Bill 27)

AN ACT to repeal and re-enact, with amendments, Sections 1 (i), 3 (b), (d), 4 (b), 5 (a), (d), (i), (m), 6 (a), (h), 7 (i), 10 (a), 11 (f), 13 (c) and 16 of Article 72 of the Annotated Code of Maryland (1939 Edition), title "Oysters and Clams", as said Article was amended by Chapters 872 and 929 of the Acts of 1945, to add Sections 3 (f) and 11 (i) to said Article and to repeal Section 5 (l) of said Article, clarifying said sections and restoring provisions unintentionally overlooked in revising the oyster laws.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 1 (i), 3 (b), (d), 4 (b), 5 (a), (d), (i), (m), 6 (a), (h), 7 (i), 10 (a), 11 (f), 13 (c) and 16 of Article 72 of the Annotated Code of Maryland (1939 Edition), title "Oysters and Clams", as said Article was amended by Chapters 872 and 929 of the Acts of 1945, be and they are hereby repealed and re-enacted, with amendments, and that Sections 3 (f) and 11 (i) be and they are hereby added to said Article, and all to read as follows:

1. (i) Natural Oyster Bar. Any submerged oyster bar, reef, rock or area represented as an oyster bar on the Charts of the Oyster Survey of 1906 to 1912, or amendments thereto, or any such area which has been or shall have been declared by any Circuit Court to be a natural oyster bar, or any area on which the Department of Tidewater Fisheries has planted or shall have planted oysters or shells; all such areas, bars,