If it shall become necessary to employ other Clerk or clerks in said office, the Treasurer, by and with the consent of the County Commissioners, may employ same at a salary or salaries to be fixed by said Commissioners. The Treasurer shall be responsible for the official conduct of such Clerk or Clerks so appointed by him.

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

Approved April 25, 1947.

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## CHAPTER 677.

### (Senate Bill 447)

AN ACT to repeal sub-section (15) of Section 7 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "What Shall Be Taxed and Where", and to enact in lieu thereof a new sub-section, to be known as Sub-section (15) of Section 7, and to follow immediately after Sub-section (14) of said section 7 of said Article; and to add a new sub-section to Section 25 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Rate of Tax," said new sub-section to follow immediately after Sub-section (g) of said Section 25 of said Article, and to be known as Sub-section (h) of said section; and to repeal and re-enact, with amendments, Section 94½ of said Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Gross Receipts Tax;" and to repeal and re-enact, with amendments, Sub-section (a) of Section 95 of said Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Gross Receipts Tax;" to amend the law relating to the taxation of railroads worked by steam and other public service corporations and contract carriers; to repeal the tax measured by the gross receipts of railroads worked by steam, under certain conditions; to exempt from taxation shares of stock in railroads worked by steam and certain other public service corporations, under certain conditions; to provide a tax for State purposes at a special rate on the operating property in this State, except land, of railroads worked by steam, under cer-