

“Washington County”, sub-title “Hagerstown”, said new section to be known as Section 326A and to follow immediately after Section 326 of said Article, relating to the powers of the Mayor and Council of Hagerstown.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 22 of the Code of Public Local Laws of Maryland (1930 Edition), title “Washington County”, sub-title “Hagerstown”, said new section to be known as Section 326A, to follow immediately after Section 326 of said Article, and to read as follows:

326A. The Mayor and Council shall also have power to license, regulate, tax or suppress pawnbrokers or dealers in second-hand goods, wares or merchandise.

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

Approved March 15, 1947.

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CHAPTER 145.

(Senate Bill 17)

AN ACT to repeal and re-enact, with amendments, Sections 244 and 246 of Article 81 of the Annotated Code of Maryland (1939 Edition), title “Revenue and Taxes”, sub-title “Income Tax”, to transfer the last paragraph in Section 246 to Section 244 for purposes of subject matter and clarification.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 244 and 246 of Article 81 of the Annotated Code of Maryland (1939 Edition), title “Revenue and Taxes”, sub-title “Income Tax”, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

244. (Comptroller to Administer.) The Comptroller is hereby authorized and required to administer the provisions of this sub-title. For this purpose he shall have power and it shall be his duty to promulgate such rules and regulations and to prescribe such forms as may be necessary for the enforcement of this sub-title. He shall prescribe forms similar to those utilized by the Federal Government except to the extent required by differences between this sub-title and its application and the Federal Act and its application. He