

(9) It is the intent of this section and it shall be so construed and applied, to cast the burden of the estate tax proportionately and equitably upon all of those who benefit by reason of circumstances or transactions giving rise to the tax to the extent expressly provided by this section.

(10) Severability. (a) If any provision of this section or the application thereof to any person, property or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the section which can be given effect without the invalid provision or application, and to this end the provisions of this section and the contributions authorized to be collected thereunder are declared to be severable.

(b) If the provisions of Sub-section (3) to (9), inclusive, or any of them, be held invalid with respect to the recovery of contribution thereunder from any person who would have been liable for contribution under Sub-section (2) of this section, recovery may be had against such person under the applicable provisions of said Sub-section (2) and to this extent and purpose the provisions of Sub-section (2) are declared in effect as to estates of persons dying subsequent to June 1, 1947.

(11) The provisions of Sub-sections (1) and (3) to (10), inclusive, shall apply to the estates of persons dying subsequent to June 1, 1947.

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

Approved March 29, 1947.

CHAPTER 157.

(Senate Bill 91)

AN ACT to repeal and re-enact, with amendments, Section 94 of Article 41 of the Annotated Code of Maryland (1939 Edition), title "Governor—Executive and Administrative Departments", sub-title "Superintendent of Buildings", relating to the employees for maintaining and guarding public buildings and grounds of the State in the City of Annapolis.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 94 of Article 41 of the Annotated Code of Maryland (1939 Edition) title "Governor—Executive and